

# Town of Hampton, New Hampshire 1995 Annual Report

For the year ending December 31, 1995



"Town Fathers 1898"

## EMERGENCY NUMBERS

FIRE EMERGENCY.....9-1-1

AMBULANCE EMERGENCY.....9-1-1

POLICE EMERGENCY.....9-1-1

Be sure to give your address and name and a call back number as well as clearly stating the nature of the emergency. **DO NOT HANG UP** until you are sure your message has been understood.

## TELEPHONE DIRECTORY

### FOR ANSWERS ON:.....CALL THE.....AT:

Administration (Town Government)	Town Manager	926-6766
Assessment of Property	Assessing Office	929-5837
Bills & Accounts	Accounting	929-5815
Building/Electrical/Plumbing Permits	Building Inspector	929-5826
Cemeteries	High St. Cemetery	926-6659
Certificates of Occupancy	Building Inspector	929-5826
District Court	Clerk of Courts	926-8117
Dog Licenses	Town Clerk	926-0406
Elections/Voter Registration	Town Clerk	926-0406
Fire Routine Business	Fire Department	926-3316
Health - Complaints & Inspections	Building Inspector	929-5826
Library	Lane Memorial Library	926-3368
Motor Vehicle Registrations	Town Clerk	926-0406
Recreation & Parks	Recreation Dept	926-3932
Rubbish Collection	Public Works	926-4402
Transfer Station	Public Works	926-3202
Taxes	Tax Collector	926-6769
Welfare Assistance	Welfare Office	926-5948
Zoning & Building Codes	Building Inspector	929-5826

\*Please note that several of these are **NEW** numbers.

## HOURS OPEN TO THE PUBLIC

Town Offices are open 9 a.m. - 5 p.m. Monday thru Friday

Town Clerk is open 9 a.m. - 6:30 p.m. Monday and

9 a.m. - 5 p.m. Tuesday thru Friday

Lane Memorial Library - Mon. thru Thurs. 9 a.m.-8 p.m.

Friday & Saturday 9 a.m.-5 p.m.



# **Town of Hampton New Hampshire**

**358th Annual Report  
for the  
Fiscal Year  
Ended December 31, 1995**

## On the Cover: "Town Fathers 1898"

*At Lafayette Square, the beginning of Main Street (now Exeter Road) with Lafayette Road in the foreground, left to right, with the Town/School offices held at one time or another:*

*Simeon Albert Shaw, Librarian (1881-1931) and Selectman  
Clarence Mason Dearborn, Selectman  
Clinton J. Eaton, Tax Collector and Chief of Police  
Hugh Brown, Supervisor of the Checklist and Selectman  
William Stacy Brown, Highway Agent  
Joseph Ballard Brown, School Clerk and Selectman ("Joe Billy" was one of the three Selectman for 24 of  
the 35 years between 1888 and his death in 1923)  
Charles M. Batchelder, Selectman, Library Committeeman, Board of Education member (and school janitor)  
and Postmaster*

*Notes: The railroad sign and gate in the background designated the grade-level tracks of the Boston & Maine Railroad's Eastern Division at Towle's Crossing. The tracks at the left are the street railway's. In 1900-01 the railroad overpass was constructed and most of the buildings shown were moved. The Shaw Block at left was moved to the southern corner of High Street and Lafayette Road. The E.B. Towle Store ("Dry and Fancy Goods, and Gentlemen's Furnishings") rear left, was moved to Lafayette Road to the south of the Shaw Block (it's now Marelli's market). The J.A. Lane (with partner E. G. Cole) country store at near right remained in place but was raised eight feet for the higher overpass grade; it later became the "Goody" Cole Room at Lamie's Tavern. The white house, rear left, was J.A. Lane's; it was moved to 65 Dearborn Avenue. Part of the "Town Pump" and water trough in Lafayette Square can be seen at far right.*

*(Photo courtesy of Marelli's Market; data supplied by Peter Randall, Joseph Dow and Arthur Moody)*





## DEDICATION

**The Town of Hampton's Annual Report for 1995 is dedicated to the memory of the following citizen's who served in Town government positions - both elective and appointive, as well as in our operational departments. An appreciative community honors their years of service.**

*Norman L. Brown, Jr.*

*Former Detective,  
Hampton Police Department*

*Marilyn A. DuBois*

*Election Clerk*

*Jean T. Lovejoy*

*Municipal Budget Committee*

*Bertha L. Newman*

*Holiday Lights Committee*

*Leroy L. Orme*

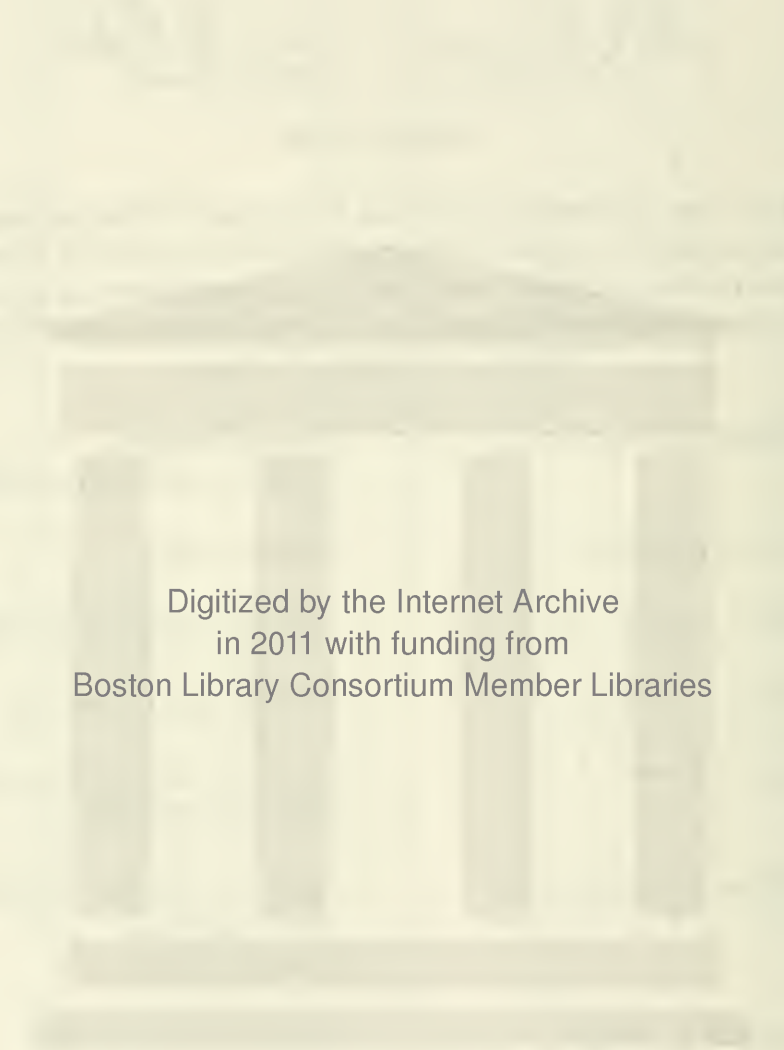
*Municipal Budget Committee  
Inspector of Election*

*William E. Trofatter, II*

*Retired Lieutenant, Hampton  
Fire Department  
Cemetery Employee*

*Gertrude E. Wright*

*Shade Tree Commission*



Digitized by the Internet Archive  
in 2011 with funding from  
Boston Library Consortium Member Libraries

## TABLE OF CONTENTS

Assessor	59
Audit/Financial Report for 1995	94
Budget Committee	71
Building Inspection Department	64
Conservation Commission	70
Emergency and Town Department Telephone	Inside Front Cover
Fire Department	53
Hampton Beach Village Audit	92
Highway Safety Committee	69
Historical Society	73
Library	75
New Employees of Hampton	77
Officers of the Town, Elected & Appointed	8
Officials, Representatives	7
Planning Board	72
Police Department	42
Public Works Department	56
Recreation & Parks Department	62
Rubbish Collection Schedule	Back Cover
Schedule of Insurance Coverage	86
Selectmen	13
Supervisors of the Checklist	68
Taxable Valuation/Tax Rate	65
Tax Collector	66
Town Buildings Schedule/Value	86
Town Clerk	67
Town Manager	16
Town Meeting Minutes-1995	17
Town Meeting Warrant & Budget for 1996	Center
Treasurer	71
Vital Statistics	79

## TOWN MANAGER'S REPORT

This is being written under an unusual condition because I have come into this position in the final month of the year and can report therefore only on those matters which were handled mainly by my predecessor, Hunter Rieseberg.

Significant activities during the year included the Woodland Road Area sewer project (which unfortunately is un-finished), the Transfer Station which was dedicated earlier this year and which is now fully operationally, and the capping of the landfill which has required extra patience and understanding from many of our residents. Hopefully, the Woodland Road area sewer work will be completed shortly after Town Meeting when the frost leaves the ground and the paving plants re-open; at that time we should be able to get back to the landfill capping with the goal in mind of having ground cover growing by Fall and the access driveway to the Public Works compound completed and in use.

The reorganization of the Police Department continued into December, when a Captain and the fourth Lieutenant were appointed. These command level appointments have created two Sergeant vacancies. It is planned to fill these vacancies by competitive examination early in 1996.

In August, our longtime Recreation Department Director resigned to accept a career advancing position in another New England community. Her replacement, Dyana Lassonde, was hired in late December and began her duties early in January, 1996.

Now that the Transfer Station is up and running, we have appointed a Coordinator, Randall Noyes, to oversee and "coordinate" the operation and use of the facility especially as it interacts with the public and particularly as it relates to recycling. This appointment is also effective early in January.

When I accepted this position, I stated in part to the Board of Selectmen "It is my intent to serve the Board by accomplishing those matters which come up in the "day to day" that the Board should be aware of and toward which the Board may wish to take action." It is this Town Manager's position that I also serve as the Town's Ombudsman. My door is open to the public, and your concern is mine until we can resolve it. "I will need and am asking for the help and support of all the people of Hampton. With that, I am confident that we can move forward together to further our common goals."

Respectfully,  
Thomas J. Gillick, Jr.  
Town Manager



# ❖ ELECTED GOVERNMENTAL OFFICIALS ❖

## BOARD OF SELECTMEN

Paul L. Powell/Chairman.....	926-5511
Arthur J. Moody.....	926-2111
Mary-Louise Woolsey.....	926-3544
Brian C. Warburton.....	926-6063
Michael T. Plouffe, Sr.....	926-3793

## ROCKINGHAM COUNTY COMMISSIONER (District 1)

Jane Walker.....	964-7069
Brentwood Office.....	679-2256

## STATE REPRESENTATIVES (Rockingham District 23)

Katharin Pratt.....	926-3531
Kenneth Malcolm.....	926-3034
Sharleene Hurst.....	926-5280
Andrew Christie.....	926-7106
Jane Kelley.....	926-2903

## EXECUTIVE COUNCILOR (District 3)

Ruth L. Griffin.....	436-5272
----------------------	----------

## GOVERNOR

Stephen Merrill.....	271-2121
----------------------	----------

## CONGRESSMAN (First District of N.H.)

Bill Zeliff.....	1-800-852-3456
------------------	----------------

## U.S. SENATORS

Bob Smith.....	1-800-922-2230
Judd Gregg.....	431-2171

## PRESIDENT

William Clinton	
White House Switchboard.....	1-202-456-1414
Comments and Opinions.....	1-202-456-7639

## ❖ HAMPTON TOWN OFFICERS/1995 ❖

<b>Elected</b>		<b>Term Expires</b>
<b>Moderator</b>	John R. Walker	1996
<b>Selectmen</b>	Paul L. Powell, Chairman	1996
	Thomas J. Gillick, Jr., Vice Chairman (Resigned - 12/6/95)	1996
	Arthur J. Moody, Vice Chairman	1997
	Mary-Louise Woolsey	1997
	Brian C. Warburton	1998
	Michael T. Plouffe, Sr. (Appt. -12/6/95)	1996
<b>Town Clerk</b>	Arleen Andreozzi (Deputy-Betty Poliquin)	1998
<b>Collector of Taxes</b>	Ann W. Kaiser (Deputy: Joyce Sheehan)	1997
<b>Treasurer</b>	Ellen M. Lavin (Deputy: Margaret Chidester)	1996
<b>Trustees of the Trust Funds</b>	Robert V. Lessard, Chairman	1998
	John J. Kelley, Sr.	1997
	C. Raymond Gilmore	1996
<b>Supervisors of the Checklist</b>	Charlotte K. Preston, Chairman	1998
	Judith A. Dubois	1996
	Betty H. Moore	2000
<b>Planning Board</b>	Edward "Sandy" Buck, Chairman	1996
	Steven Jusseaume, Vice Chairman	1996
	Fred Pineo, Clerk	1998
	Thomas J. Gillick, Sel. Rep.(to Dec. 6)	1996
	Arthur J. Moody, Sel. Rep (from Dec. 6)	1996
	Peter Olney	1997
	John J. Nickerson	1997
	Keith Lessard	1998
	Carolyn Payzant, Alternate	1996
	John Walker, Alternate	1997
	Cliff Pratt, Alternate	1998

<b>Municipal</b>	Virginia R. Bridle, Chairman	1996
<b>Budget</b>	Michael Plouffe (Resigned)	1996
<b>Committee</b>	Paul D. Comeau	1996
	Keith R. Lessard	1997
	John M. Callanan	1997
	Jane E. Cameron	1997
	Richard E. Pouliot	1997
	Sharleene Hurst	1998
	John Payzant	1998
	Bonnie B. Searle	1998
	James "Jim" Tierney	1998
	Brian Lacey (Appointed)	1996
	Mary-Louise Woolsey, Sel. Rep.	1996
	William Coughlin, School Board Rep.	1996
<b>Cemetery</b>	Charlotte K. Preston, Chairman	1998
<b>Trustees</b>	Danny J. Kenney	1997
	Ashton J. Norton	1996
<b>Library</b>	Catherine B. Anderson , Chairman	1996
<b>Trustees</b>	Gerald McConnell	1996
	Thomas E. Donaldson	1997
	James Ingliss, Jr.	1997
	Elizabeth Lavalee	1998

## ❖ APPOINTED BOARDS AND COMMISSIONS ❖

<b>Zoning Board of</b>	Curtis G. McCrady, Chairman	1996
<b>Adjustment</b>	Richard W. True	1996
	George Cagliuso	1997
	Robert V. Lessard	1997
	Wendell C. Ring, Jr.	1998
Alternates:	Judith A. Doyle	1997
	Bruce I. Nickerson	1997
	Diana Fanning	1996
	Edward S. Buck	1996
<b>Highway Safety</b>	Judith A. Park. Chairman	1998
<b>Committee</b>	Brian Lacey (Appointed)	1996
	Zane S. Blanchard	1996
	Ruel H. Anderson (Resigned)	1996
	Alan W. Roach	1997
	Robert R. Ross	1998

<b>Conservation Commission</b>	Vivianne G. Marcotte, Chairman	1997
	James H. Clifford (Resigned)	1996
	David Weber	1996
	Alberta True	1997
	Bonnie P. Thimble	1998
	Peter Tilton, Jr.	1998
	A. Reid Bunker (Resigned)	1998
	Daniel P. Gangai (Appointed)	1996
	Betty Callanan	1997
	Irene Palmer	1997
Alternates:	Ellen Goethel (Appointed)	1998
<b>Leased Land Real Estate Commission</b>	John S. Vogt, Chairman	1996
	Arthur J. Moody	1997
	John Woodburn	1998
	Hollis W. Blake	1996
	Raymond E. Alie	1997
<b>Mosquito Control Commission</b>	Richard W. True, Chairman	1997
	Elizabeth P. True	1995
	Charles A. Burlington, Jr.	1996
<b>Shade Tree Commission</b>	Susan W. Erwin, Chairman	1998
	Virginia Raub	1996
	Ann C. McDermott	1997
<b>Recreation Advisory Council</b>	Patricia M. Yeaton, Chairman	1996
	Jeff Cullinane	1997
	Janet Perkins	1997
	Laurie A. Dufour	1996
	Daragh B. Shannon	1996
	L. Eleanor Dawson	1997
	Brian C. Warburton	1997
	Edward Kotkowski	1998
	Rita Graham	1998
	Donald J. Butler	1998
	Judith O'Donnell-Zinka	1998
	Gary Bashline	1998
<b>Municipal Records Committee</b>	James K. Hunt, Jr., Chairman	1998
	Ansel W. Palmer	1996
	Helen D. Hobbs	1996
	Gerald A. McConnell	1998
	Joan M. Hackett	1998



<b>Economic</b>	Sheila T. Francoeur	1997
<b>Development</b>	William Driscoll	1998
<b>Committee</b>	William J. Sugrue	1998

<b>Cable TV Advisory</b>	John Cross, Chairman	
<b>Committee</b>	Richard W. Bateman	
	Paul E. Snook	
	William H. Sullivan	
	H. Stewart Gale	
	John W. Donaldson, Ex Officio	

### ❖ APPOINTED REPRESENTATIVES TO COMMISSIONS AND DISTRICTS

<b>Rockingham Planning</b>	Peter B. Olney	April 1, 1997
<b>Commission</b>	Brian C. Warburton	1998
<b>Seacoast Metropolitan</b>	Clifton J. Pratt	June 30, 1996
<b>Planning Organization</b>	Warren T. Bambury	1996
<b>Southeast Regional</b>	Virginia Raub	Mar.31, 1997
<b>Refuse Disposal District (SRDD/53B &amp; SRSWD 149-M)</b>		
<b>Seacoast Shipyard</b>	Kenneth W. Malcolm	Indefinite
<b>Association</b>		

### ❖ APPOINTED OFFICIALS ❖

<b>Town Manager</b>	Hunter F. Reiseberg (Resigned - Dec. 5, 1995) Thomas J. Gillick, Jr. (Appointed-Dec. 6, 1995)
<b>Administrative Assistant</b>	Karen M. Anderson
<b>Director of Accounting</b>	John Q. Adams
<b>Building Inspector</b>	Donald H. Graves
<b>Assistant Bldg. Inspector</b>	Matthew Taylor
<b>Assessor</b>	Robert A. Estey
<b>Deputy Assessor</b>	Angela A. Sargent
<b>Chief of Police</b>	William L. Wrenn, Jr.

<b>Fire Chief and Emergency Management Director</b>	<b>William H. Sullivan</b>
<b>Deputy Fire Chief</b>	<b>Anthony B. Chouinard</b>
<b>Public Works Director Operations Manager</b>	<b>John R. Hangen Douglas R. Mellin</b>
<b>Recreation Director</b>	<b>Susan DeMarco (Resigned) Dyana Lassonde (Appointed)</b>
<b>Welfare Officer</b>	<b>Connie Harris (Resigned) Eileen Latimer (Appointed)</b>
<b>Town Counsel</b>	<b>Steven G. Ells</b>

**VILLAGE DISTRICT**

<b>Hampton Beach Village District ("Precinct") Commission</b>	<b>Skip Windemiller, Jr. Robert J. O'Neill, Jr. Thomas Higgins</b>
---	--

## CHAIRMAN OF THE BOARD OF SELECTMEN

It gives me great pleasure to provide to the taxpayers of Hampton a record of the Board of Selectmen's activities throughout 1995. It has not been unlike year's past where previous Board's have been involved in varying financial and operational activities amid the political atmosphere which surrounds each and every decision made by the Board.

Before doing that, I would like to thank each of the Board members for their commitment of time, dedication and effort, without which we would have been unable to accomplish the tasks throughout this year. I would also like to recognize the Department Heads and their support staff for the hard work in providing the Board with the information we requested and for carrying out the wishes of the Board.

This year the Board held meetings at the Beach Fire Station as well as an informational meeting at the Hampton Academy Junior High in an effort to involve more residents in the public process of managing the judicial affairs of Hampton. These meetings were well attended and led to many productive conversations. Decisions were made to reverse the direction of M, O & Q Streets for the summer season, to change Bicentennial Park to resident only parking, to study and apply for grant money to improve Route 1 and set regulations for the newly built Transfer Station.

Disposal of the town's solid waste underwent major changes this year as the Town began the actual closure of the landfill, built the Transfer Station and dedicated an area at the Transfer Station to the late George Hardardt. Who could forget the moose incident. Many new policies were established, modified and adopted during the year and we appreciate the patience of the residents during this major transition.

Changes were evident in most Departments as well as on our Board. We welcomed Brian Warburton as Selectmen and bid a fond farewell to Lewis Brown, and in December we welcomed Michael Plouffe as Selectmen. day management as Town Manager. We said good bye to Hunter Rieseberg as he left for a new position in Vermont and congratulated Tom Gillick as he stepped up to handle the town's affairs as Town Manager. William Wrenn was appointed as Hampton's new Chief of Police, Matt Taylor was appointed Assistant Building Inspector and Connie Harris was appointed as Welfare Officer. Resignations were accepted from Pat Pierce, Sue DeMarco, Jenny Lane, Dennis Pelletier. and Ken Hafen

Some notable accomplishments of the year also included the development and approval of a formal Capital Improvements Plan, upgrade of the town's computer system and sale of two tax deeded properties. A severe water shortage was encountered during the hot summer and the residents should be applauded for cooperating with the HWW emergency ban. The Bound Rock property was beautified with posts and landscaping, creating a bound the town can be proud of.

During my tenure as Selectmen and my two terms as Chairman, I and those I have served with have dedicated our time and commitment to making the Town of Hampton a better place to live, work and educate our children. I look forward to continued service in the community and as Chairman appreciate the support and understanding of all the people who have made this ideal possible.



Hampton in days gone by . . . . .





**Thomas J. Gillick, Jr.**  
**Town Manager**

## HAMPTON BOARD OF SELECTMEN, 1995



Left to Right - Arthur J. Moody, Vice Chairman (12-6-95), Paul L. Powell, Chairman, Thomas J Gillick, Jr., Vice Chairman/Town Manager, Mary-Louise Woolsey, Brian J. Warburton, Michael T. Plouffe.

# **ANNUAL TOWN MEETING HAMPTON, NEW HAMPSHIRE**

**MARCH 14, 1995**

The Annual Town Meeting of the Town of Hampton was called to order at 7 AM on March 14, 1995 at the Uptown Fire Station. Paul Powell moved to waive the reading of the warrant, seconded by Paul Lessard. The motion passed. The polls were open at 7 AM and closed at 8 PM.

## **ARTICLE 1**

To choose by non-partisan ballot: One (1) Selectman for a three year term; One (1) Town Clerk for a three year term; One (1) Cemetery Trustee for a three year term; One (1) Trustee of the Trust Funds for a three year terms; One (1) Library Trustee for a three year term; Two (2) Planning Board Members for three year terms; One (1) Planning Board member for a two year term; Four (4) Budget Committee members for three year terms; One (1) Budget Committee member for a one year term.

## **RESULTS OF THE ELECTION**

### **SELECTMAN**

MICHAEL PLOUFFE, SR.	1374
BRIAN WARBURTON	1393*

### **TOWN CLERK**

ARLEEN E. ANDREOZZI	1723*
KATHARIN "KATE" PRATT	464
WENDELL C. RING	211
JOYCE WILLIAMS	221
MARY-LOUISE WOOLSEY	318

### **PLANNING BOARD (THREE YEARS)**

PAUL H. BOURBEAU	593
DANNY J. KENNEY	738
KEITH R. LESSARD	1256*
CAROLYN R. PAYZANT	838
FREDERICK J. PINEO	858*

### **PLANNING BOARD (TWO YEARS)**

JOHN J. NICKERSON	1539*
ROBERT VIVIANO	899

### **LIBRARY TRUSTEE**

ELIZABETH LAVALEE	2294*
-------------------	-------

### **TRUSTEE OF THE TRUST FUNDS**

ROBERT "VIC" LESSARD	2112*
----------------------	-------

### **CEMETERY TRUSTEE**

WILLIAM X. PRAY	574
CHARLOTTE K. PRESTON	1300*
WILLIAM TROFATTER	692

### **MUNICIPAL BUDGET COMMITTEE (ONE YEAR)**

ROBERT D. WALLACE	2130*
-------------------	-------

### **MUNICIPAL BUDGET COMMITTEE (THREE YEARS)**

SHARLEENE P. HURST	1756*
JOHN R. PAYZANT	1545*
BONNIE B. SEARLE	1616*
JAMES "JIM" TIERNEY	1662*

### **\*DENOTES WINNER**

On March 15, 1995 candidate Michael Plouffe, Sr. applied to the Town Clerk for a recount of the office of Selectman. The Selectmen were notified as was the other candidate, Brian Warburton. The recount was set for 8 AM on March 21, 1995. Present at the recount were Selectmen Thomas Gillick, Paul Powell, Arthur Moody, Mary-Louise Woolsey, and Lewis Brown, as were Moderator John Walker and Clerk Arleen Andreozzi. Teams of counters were set up and both candidates stationed observers in appropriate places to observe the count. The results of the recount were Michael Plouffe, Sr. - 1376 votes and Brian Warburton - 1405. Brian Warburton remained the declared winner.

## **ARTICLE 2**

Are you in favor of ratifying House Bill 1588, entitled "An Act altering the southeastern boundary line between the towns of Hampton and Seabrook and providing for a referendum? Said town line shall be as



follows:

The southeastern portion of the boundary between the towns of Hampton and Seabrook shall be the low water mark on the south side of the Hampton River. All that portion of Hampton lying south of the low water mark on the south side of the Hampton River is hereby disannexed from the Town of Hampton and annexed to the Town of Seabrook. (2/3 vote of each town required for ratification)

**Article 2 Failed YES: 1333 NO: 1527**

### **ARTICLE 3**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by adding a new definition of Certified Boundary Survey to read as follows:

"Certified Boundary Survey: A plot plan, drawn to scale, prepared by a land surveyor registered in the State of New Hampshire, and displaying an original surveyors stamp."

**Article 3 Passed YES: 1725 NO: 782**

### **ARTICLE 4**

"Expansion of Non-conforming Use: Any change of use of a non-conforming use, or any increase in size, increase in intensity of use, or increase in non-conformity if a non-conforming use which does not in and of itself comply with the provisions of this ordinance for the District in which it is located, shall constitute an expansion of a non-conforming use."

**Article 4 Passed YES: 1295 NO: 1046**

### **ARTICLE 5**

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by changing the definition of Lot Width to read as follows:

"Lot Width: The horizontal distance between the side lot lines measured along a straight line parallel to the front line at the minimum front setback line." and Amend Article IV - DIMENSIONAL REQUIREMENTS Table II, Footnote #22 of the Zoning Ordinance to read as follows: "(22) A lot must be able to contain within the property lines and touching the front lot line, a square whose sides are equal in length to seventy-five percent (75%) of the frontage requirement of the district in which the lot is located."

**Article 5 Passed YES: 1473 NO: 966**

## ARTICLE 6

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by adding a new definition of Structure to read as follows:

"Structure" A combination of materials to form a construction for use, occupancy, or ornamentation whether installed on, above, or below the surface of the land or water, excluding a boundary wall or fence."

**Article 6 passed YES: 1510 NO: 892**

## ARTICLE 7

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by changing the definition of Manufactured Homes to read as follows: "Manufactured Homes: Any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical heating systems contained therein."

**Article 7 Passed YES: 1591 NO: 855**

## ARTICLE 8

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article III - USE REGULATIONS, subsection 3.10 of the Zoning Ordinance to permit manufactured homes on individually owned lots in the Residence (BS) and (RB), Residence C-Seasonal (RCS), Business - Seasonal (BS) and General (G) districts, by adding a new subsection 3.10.1 as follows:

"3.10.1 Manufactured home on individually owned lot, provided that it is placed on a permanent foundation.

RAA RA RB RCS B BS I G

X X P P X P X P"

(X = Prohibited P=Permitted)

**Article 8 Failed YES: 1113 NO: 1291**

## ARTICLE 9

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see of the Town will vote to amend Article V - Signs of the Zoning Ordinance by replacing the existing Table III- SIGN FEES with the following:

**"ARTICLE V TABLE III - SIGN FEES**

All incidental signs, pennants, political signs, real estate signs, and window signs: No Fee

All other signs:

Initial Application and inspection: \$25.00

Temporary Signs: \$25.00"

**Article 9 Passed YES: 1570 NO: 909**

## ARTICLE 10

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see of the Town will vote to amend Article X - Building Permits and Inspection for the Zoning Ordinance by replacing the exissting section 10.1.2 with the following:

"An accurate plot plan, showing to scale the size, location, and setbacks of all proposed structures, all existing structures, including all strutures to be demolished, if any, and parking spaces, shall be drawn in accordance with a certified boundary survey. This will not normally be required in the case of an addition which isless than ten percent (10%) of the existing building area.

**Article 10 Passed YES: 1501 NO: 857**

## ARTICLE 11

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see of the Town will vote to amend Article XI - Construction Provisions of the Zoning Ordinance to adopt by reference the BOCA National Property Maintenance Code by adding a new subsection 11.2.7 as follows:

"11.2.7 - The BOCA National Property Maintenance Code, Fourth Edition, 1993, as published by the Building Officials and Code Administrators International, Inc., with the following local insertions"

Section PM-101.1 (page 1, second line) insert: TOWN OF HAMPTON

Section PM-106.2 (page 3, third line) insert: \$100.00

Section PM-106.2 (page 3, fourth line) insert: 5 DAYS

Section PM-304.12 (page 11, first line) insert: May 1st to Oct. 1

Section PM-602.2.1 (page 17, fifth line) insert: Sept. 1 to May 1st.

Section PM-602.3 (page 17, third line) insert: Sept. 1 to May 1st.

**Article 11 Passed YES: 1307 NO: 903**

## **ARTICLE 12**

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article XII - Certificates of Occupancy of the Zoning Ordinance by replacing the existing Section 12.1 with the following:

"12.1 Occupancy Permits for Existing Units - No home, apartment, tenement, dwelling unit, hotel/motel unit, or other residential premises shall be let, rented, leased, or otherwise be period from October 15th of any year to May 1st of the following year, unless a Certificate of Year-Round Occupancy has been issued by the Building Inspector to the owner of record of that property. All residential units without a Year-Round Certificate of Occupancy may be used on a year round basis only by the owner of record or his/her immediate family."

**Article 12 Passed YES: 1736 NO: 778**

## **HAMPTON TOWN MEETING**

**MARCH 14, 1995**

The postponed session of the Hampton Town Meeting of 1995 was opened by Moderator John Walker at 8:30 AM on March 18, 1995. Reverend Wegman of Our Lady of the Miraculous Medal parish gave the benediction and Jason Page led the assemblage in the Pledge of Allegiance. Moderator Walker asked all to remain standing and to observe a moment of silence for all who passed away last year. He then introduced the head table; Virginia Bridle, Chairperson of the Budget Committee; Hunter Rieseberg, Town Manager; Selectmen Paul Powell, Thomas Gillick, Lewis Brown, Arthur Moody and Mary-Louise Woolsey. He also presented Arleen Andreozzi, Town Clerk; Chief William Sullivan of the Hampton Fire Department and John Hangen, Director of Public Works. He then acknowledged the Return of the Warrant and explained the rules he would have the meeting follow and stated he would read each article in turn.



## ARTICLE 13

To see if the Town will vote to raise and appropriate a sum not to exceed \$4,986,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements for the closure of the Town of Hampton Municipal Landfill (Site #-840223) that will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$4,986,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to allow the Selectmen to expend such moneys as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass and vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Moved by Thomas Gillick, seconded by Lewis Brown. Selectman Gillick presented the article and informed the assembly that an engineer from Underwood Engineers would answer questions if needed. After some discussion, Fred Rice moved to put the question to a vote. Seconded by John Woodman. Motion approved by 2/3 vote. Mr. Walker explained how the voting would take place and that this article requires a 2/3 affirmative vote. He also informed the assembly that the polls would remain open for one hour. The polls closed at 10:15 AM.

**Article 13 APPROVED by a 2/3 vote as follows: YES 388 NO 125**  
Carolyn Payzant moved to restrict reconsideration of Article 13, seconded by Brian Lacey. The motion passed.

## ARTICLE 14

To see if the Town will vote to raise and appropriate a sum not to exceed \$4,800,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements for the construction of sewerage and sewage treatment facilities recommended in the Town's 201 Facilities Planning Study; which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal and State funds, such sum to be raised by the issuance



of Serial Bonds or Notes not to exceed \$4,800,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to allow the Selectmen to expend such moneys as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass and vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Funding to be expended generally as follows:

Sun Valley Area sewer construction	\$ 787,600
Drakeside Road area sewer construction	\$1,432,123
I-95 East Pump Station	\$1,822,390
Lower Taylor Interceptor	<u>\$ 726,188</u>
Interest	31,699
<b>Total:</b>	<b>\$4,800,000</b>

Recommended by the Board of Selectmen

Recommended by the Budget Committee in the amount of \$792,836 for the Sun Valley Sewer construction project only.

Town Manager Hunter Rieseberg explained the 10% rule of the Municipal Finance Act to the assemblage. Moderator Walker read the article in it's entirety. Moved by Mary-Louise Woolsey, seconded by Thomas Gillick.

Budget Committee Chairperson Virginia Bridle moved to amend Article 14 as follows: In lines 2 and 9 replace "not to exceed \$4,800,000" with "not to exceed "792,836." in the section titled "Funding to be expended generally as follows: "delete the following "Drakeside Road area sewer construction \$1,432,123", "I-95 East Pump Station \$1,822,390" and "Lower Taylor Interceptor \$726,188". Replace "Interest \$31,699" with "Interest \$5,236" Replace "Total \$4,800,000" with "Total 792,836". Seconded by Jason Page. Brian Lacey moved to vote on the amendment, Seconded by Glyn Eastman. The motion to vote on the amendment passed by 2/3 vote. The Bridle Amendment passed on a hand vote.

Kenneth Bouchard moved that Article 14 be amended to lower the Sun Valley amount to \$450,000. Seconded by Brian Lacey. He explained that this is the amount required by the Town of Seabrook to extend their sewer project

to include the Sun Valley area of Hampton. A motion to end debate on this amendment was made by Brian Lacey and seconded by Kenneth Bouchard. Passed by 2/3 vote. The Bouchard Amendment passed on a hand vote.

Robert Lessard offered an amendment to increase the amount in Article 14 as follows: For Sun Valley \$450,000; for Drakeside Road area \$1,432,123 making a total of \$1,882,123. Seconded by Howard Page. Underwood Engineers explained the reason for the recommended amount on Article 14 was that the amount of \$787,600 was the cost to complete the project and tie into the Seabrook system and he would strongly recommend adding the full amount back.

Mr. Lessard agreed to change the amendment to increase the amount to \$2,219,723 thereby bringing the total Sun Valley amount to \$787,600 and the Drakeside Road area amount \$1,432,123. The second agreed to the change. It was moved and seconded to end debate on the amendment. Passed by 2/3 vote. The Lessard Amendment passed.

Kenneth Bouchard move to vote on Article 14. Seconded by Robert Lessard. The motion passed by the required 2/3 vote.

Moderator Walker declared the polls opened at 10:53 AM and would remain open for one hour. The meeting was reconvened at 10:25 and anyone wishing to vote could still do so. at 11:55 polls were declared closed.

**Article 14 FAILED to received the necessary 2/3 vote.**

**YES: 364                      No: 206**

## **ARTICLE 15**

To see if the Town will vote to raise and appropriate a sum not to exceed \$3,700,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements for sewerage and sewage treatment facilities recommended in the Town's 201 Facilities Planning Study; which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$3,700,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to

and to allow the Selectmen to expend such moneys as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass and vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Funding to be expended generally as follows:

Wastewater Treatment Plant Upgrades:	\$1,328,400
Winnacunnet Road Area Sewer Upgrades:	\$1,042,710
Kings Highway Area Sewer Upgrades:	\$1,262,018
Woodland Road Area Completion:	<u>\$ 60,000</u>
Interest	6,872
<b>Total:</b>	<b>\$3,700,000</b>

Recommended by the Board of Selectmen

Recommended by the Budget Committee in the amount of \$1,402,900 for the Wastewater Treatment Plant Upgrades and completion of the Woodland Road project only.

At 10:25 Moderator Walker read Article 15. It was moved by Thomas Gillick and seconded by Mary-Louise Woolsey.

Virginia Bridle offered the following Budget Committee amendment. In lines 2 and 9 replace "not to exceed \$3,700,000" with "not to exceed \$1,402,900." In the section titled "Funding to be expended generally as follows:" delete the following: "Winnacunnet Road Area Sewer Upgrades \$1,042,710" and "Kings Highway Area Sewer Upgrades: 1,262,018." Replace "Interest \$6,872" with "Interest \$14,500." Replace "Total \$3,700,000" with "Total \$1,402,900." Ms. Bridle explained the increase in the interest amount was because the first amount was incorrect as written. Seconded by Brian Lacey. The Bridle Amendment passed.

Representative Sharlene Hurst moved to postpone the vote on Article 15 until the polls close on Article 14. Seconded by Paul Lessard. The reason was that the outcome of the vote on Article 14 might affect the amount of moneys available under the 10% rule. The vote to postpone balloting was 199 in favor of postponement and 175 against.

A break of ten minutes was declared by the Moderator who granted this time to State Representative Kenneth Malcolm who presented a proclamation from Governor Stephen Merrill to longtime poll worker Clara Gale, for her seventy years of service. She received a standing ovation from the assembly.



Paul Lessard commended all of the election workers for their efforts in recent Town Meeting and School Meeting.

Thomas Gillick, on behalf of the Board of Selectmen presented outgoing Selectman Lewis Brown with a plaque for his dedicated service from 1992 to 1995.

Moderator Walker declared the polls closed on Article 14 and that the article did not receive the required votes. At 11:55, seeing no further discussion on Article 15 Moderator Walker announced that the polls would be open for voting on that article. He restated the article as amended and explained the voting procedure. The polls closed at 12:55 PM.

**Article 15 passed by the required 2/3 vote. YES: 342 NO: 155**

### **ARTICLE 16**

To see of the Town will vote to raise and appropriate a sum not to exceed \$2,400,000 for the reconstruction of U.S. Route 1 (Lafayette Road) from the North Hampton bridge to the intersection of High Street. Improvements to include removal and replacement of existing road base, installation of sidewalks and curbing, drainage, installation of new traffic signals at intersection of Route 1 and Route 27 and realignment of the right-of-way. Necessary funds to be raised through the issuance of bonds or notes in an amount not to exceed \$2,400,000 under and in compliance with provisions of the Municipal Finance Act (N.H. RSA 33.1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton.

This article is contingent on the Town of Hampton receiving a minimum sum of \$1,720,000 through Federal and/or State grants to offset the total cost of the project

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Moved by Paul Powell and seconded by Thomas Gillick. Ashton Norton offered an amendment to the article to curtail construction on Route 1 between June 15 and September 15. Seconded by Jason Page. The Norton Amendment passed.

Jason Page moved and Nathan Page seconded to amend the article by inserting the following: after "curbing" insert "at the outermost boundary

of the right-of-way." after "installation of" insert "a" after "signal at" insert "the" after "realignment of" insert "the" and add "The realignment of the right-of-way will in no way reduce the width of the right-of-way." to the end of the article. After some discussion, Richard Violette moved to vote on the amendment. It was seconded by Lee Hurst and received at least 2/3 votes. The Page Amendment passed.

Selectman Powell addressed the assembly to point out that the second \$2,400,000 should read the Town's portion to be raised because the article is contingent upon receiving Federal or State grants in the amount of \$680,000.

Richard Gagne moved the Article to a vote, seconded by Thomas Callanan. The motion received the 2/3 vote and the Moderator opened the polls for voting at 1:00 PM. The meeting was recessed while voting was taking place.

At 12:40 PM the Moderator, seeing no one waiting to vote, reconvened the meeting and noted that the polls would remain open for the full hour.

The polls were closed at 2:00 PM and the results were:

**YES: 366**

**NO: 134**

**Article 16 passed.**

Selectmen Gillick moved to take Article 36 at this time. Seconded by Richard Violette. So voted.

### **ARTICLE 36**

On petition of Mary-Louise Woolsey and 115 registered voters of the Town of Hampton: To see if the Town will vote to rescind Article 2, Option 2 "User Fee", which was passed at the Special Town Meeting held on October 2, 1993. A vote to rescind the article will effectively do away with the proposed "Bag N Tag" method of defraying part of the cost of solid waste collection and disposal.

Moved by Mary-Louise Woolsey, seconded by Paul Powell. Selectman Woolsey stated her reasons for presenting this article. A motion to move the question to a vote was offered by Richard Batemen and seconded by William Sullivan. Passed by 2/3 vote. Moderator Walker clearly explained the "yes/no" in relation to this article.

The following voters requested a ballot vote on Article 36: Irene McCain, Virginia Bridle, Kathryn Montgomery, William Wilson and Maryann Wilson. Satisfied that all petitioners were present, Moderator Walker instructed the voters how the vote would be conducted.

**Article 36 PASSED YES: 278**

**NO: 233**



Glyn Eastman moved to restrict reconsideration of Article 36. Seconded by Mary-Louise Woolsey. The motion passed.

At this time Howard Page moved, seconded by Carl Merrill to reconsider Article 14. Discussion ensued. a yes/no vote was requested by 5 voters. Brian Lacey suggested to delay the vote. The Moderator asked if the maker and second wished to withdraw the motion. They declined. The Moderator explained that a vote to reconsider is a vote to reopen the entire article as voted but could be changed or amended if desired.

The results of the balloting: **YES: 165**      **NO: 209**

The motion to reconsider Article 14 failed.

## **ARTICLE 17**

To see if the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$13,119,675.00.

Recommended by the Budget Committee

Moved by Virginia Bridle, seconded by Lewis Brown.

Virginia Bridle presented the article for the Budget Committee. Gerald McConnell moved, seconded by Nathan Page to amend Article 17 to add \$11,506 to the library's operating budget.

The McConnell Amendment passed on a hand vote, bringing the amount of Article 17 to \$13,131,181.00.

Paul Powell moved to increase the operating budget by \$277,416 to account for the increase in the solid waste tonnage to 15,000 tons over the estimated 9,000 tons. Richard Batemen proposed to amend the Powell Amendment further to implement mandatory recycling. Mr. Powell declined to adjust his amendment. No further discussion on the amendment.

The Powell amendment passed bringing the total to \$13,408,597.00. Paul Sullivan moved to bring Article 17 to a vote, seconded by Brian Lacey. Passed by 2/3 vote.

### **Article 17 Passed as Amended**

Paul Sullivan moved, seconded by Brian Lacey to restrict reconsideration of Article 17. Approved.

## **ARTICLE 18**

To see if the Town will vote to raise and appropriate the sum of \$90,299 to fund the cost items relating to the Professional Firefighters of Hampton, I.A.F.F. Local #2664 salaries and benefits for 1994 and 1995. Such sum representing the additional salaries and benefits contained in a collective bargaining agreement between the Town of Hampton by its Board of Selectmen and the Professional Firefighters of Hampton, IAFF Local #2664 pursuant to N.H. RSA 273-A.

NOTE: The above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

1994: \$42,314 to cover retroactive salaries and benefits.

1995: \$47,985 over the amounts for the contract year 1994 for salaries and benefits.

1996: \$45,567 over the amounts for the years 1994, and 1995 for the salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Thomas Gillick, seconded by Mary-Louise Woolsey. The article was presented by Mary-Louise Woolsey. Jason Page moved to put the question to a vote, seconded by Donna Oullette. The motion passed by a 2/3 vote.

**Article 18 Passed on a hand vote.**

## **ARTICLE 19**

To see if the Town will vote to raise and appropriate the sum of \$38,586 to fund the cost items relating to the Hampton Fire Department Supervisory Association, Local #3017 IAFF/AFL-CIO salaries and benefits for 1994 and 1995. Such sums representing the additional salaries and benefits contained in a collective bargaining agreement between the Town of Hampton by its Board of Selectmen and the Hampton Fire Department Supervisory Association, Local #3017 pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

1994: \$17,100 to cover retroactive salaries and benefits

1995: \$21,486 over the amounts for the year 1994 for salaries and benefits.

1996: \$18,924 over the amounts for the years 1994 and 1995 for salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Mary-Louise Woolsey, seconded by Lewis Brown.

Brian Lacey moved, seconded by Jason Page to vote on Article 19. Motion passed by 2/3 vote.

**Article 19 Passed on a hand vote.**

## ARTICLE 20

To see of the Town will vote to raise and appropriate the sum of \$74,887 to fund the cost items relating to the Hampton Police Association, Inc. (Patrolmen) salaries and benefits for 1994 and 1995. Such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated December 19, 1994 between the Town of Hampton by its Board of Selectmen and the Hampton Police Association, Inc. pursuant to N.H. RSA 273-A.

NOTE: The above agreement is for the years 1994, 1995, 1996.

The additional amounts necessary to fund the cost items for the following years are:

1994: \$36,719 to cover retroactive salaries and benefits

1995: \$38,168 over the amounts for the year 1994 for salaries and benefits.

1996: \$39,252 over the amounts for the year 1994, 1995 for salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Mary-Louise Woolsey, seconded by Donna Oullette. A motion was made to move the question by Edward Buck, seconded by William Sullivan. The motion passed by 2/3 vote.

**Article 20 Passed on a hand vote.**

## ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of \$21,768 it fund the cost items relating to the Hampton Police Relief Association, Inc. (Sergeants) salaries and benefits for 1994 and 1995, such sums representing additional salaries and benefits contained in a collective bargaining agreement dated December 19, 1994 between the Town of Hampton by its Board of Selectmen and the Hampton Police Relief Association, Inc. pursuant to N.H. RSA 273-A.

NOTE: The above agreement is for the years 1994, 1995, 1996.

The additional amounts necessary to fund the cost items for the following years are:

1994: \$11,352 to cover retroactive salaries and benefits

1995: \$10,416 over the amounts for the year 1994 for salaries and benefits.

1996: \$10,406 over the amounts for the year 1994, 1995 for salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Mary-Louise Woolsey, seconded by Thomas Gillick.

**Article 21 Passed on a hand vote.**

## **ARTICLE 22**

To see of the Town will vote to raise and appropriate the sum of \$84,004 to fund the cost items relating to the State Employees Association Local #1984 salaries and benefits for 1994, such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated 11/21/94 between the Town of Hampton by its Board of Selectmen and the State Employees Association Local #1984 (Public Works) pursuant to N.H. RSA 273-A.

NOTE: The above agreement is for the years 1994, 1995, 1996.

The additional amounts necessary to fund the cost items for the following years are:

1994: \$44,665 to cover retroactive salaries and benefits

1995: \$39,339 over the amounts for the year 1994 for salaries and benefits.

1996: \$40,603 over the amounts for the year 1994, 1995 for salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

**Article 22 Passed on a hand vote.**

## **ARTICLE 23**

To see if the Town will vote to raise and appropriate the sum of \$188,309 to fund the cost items relating to the International Brotherhood of Teamsters, Local #633 salaries and benefits for 1995. Such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated August, 1994 between the Town of Hampton by its Board of Selectmen and the Teamsters Local #633; (Clerical/Police Dispatchers/P.W. Foremen) pursuant to N.H. RSA 271-A.

NOTE: The above agreement is for the years 1993, 1994, 1995, 1996.

The additional amounts necessary to fund the cost items for the following years are:

1993: \$45,718 to cover retroactive salaries and benefits

1994: \$58,018 to cover retroactive salaries and benefits



1995: \$84,573 over the amounts for the year 1993 and 1994 for salaries and benefits.

1996: \$1,076 over the amounts for the year 1993, 1994, 1995 for salaries and benefits.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

**Article 23 Passed on a hand vote.**

Paul Sullivan moved to restrict reconsideration of articles 20, 21, 22 and 23. Seconded by Mary-Louise Woolsey. The Motion passed.

## **ARTICLE 24**

To see if the Town will vote to raise and appropriate the sum of \$15,780 to cover the 1994 retroactive salary increases and associated benefits for the non-union employees.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Thomas Gillick, seconded by Lewis Brown.

Brian Lacey moved to vote on Article 24, seconded by Paul Lessard. Motion passed by a 2/3 vote.

### **Article 24 Passed**

Paul Sullivan moved to restrict reconsideration of Articles 18, 19 and 24, seconded by Kenneth Hafen. Motion passed.

## **ARTICLE 25**

On petition of Charles H. Hayden and at least 24 legal voters to see if the Town will vote to raise and appropriate the sum of \$1,160,663 for the purpose of extending the sewer services in the town under the Hampton River to service the Sun Valley area (Portsmouth Ave., Thornton St., Campton St., Plymouth St., Woodstock St., and Ocean Dr.).

Not Recommended by the Board of Selectmen

Not Recommended by the Budget Committee

Moved by Charles Hayden, seconded by Robert Lessard. An amendment was offered by Charles Hayden as follows: "To see if the Town will vote to raise and appropriate the sum of \$787,600 for the purpose of providing sewer service in the Sun Valley Area (Portsmouth Ave., Thornton St., Campton St., Plymouth St., Woodstock St., and Ocean Dr.).

It was moved and seconded to put the amendment to a vote. Passed by 2/3. The Hayden Amendment passed.



Sharleene Hurst moved, seconded by Richard Violette to vote on Article 25. That motion passed by the required vote. The following five voters requested a yes/no ballot : Arthur Moody, William H. Sullivan, William Wrenn, Thomas Gillick and Virginia Bridle. At 4:20 the meeting recessed for voting. At 4:35 the voting was completed and the Moderator announced the results.

**YES: 148**

**NO: 119**

**Article 25 Passed as Amended**

A motion by Sharleene Hurst with a second by Charles Hayden to restrict reconsideration on Article 25 passed. The Moderator declared any further action on Article 25 restricted.

## **ARTICLE 26**

To see if the Town will vote to raise and appropriate the sum of \$65,000 for the purpose of upgrading the signals at the intersection of Lafayette Road, High Street and Exeter Road (U.S. Route 1 at Route 27). To include, per traffic engineering study, new signals (12 inch heads) new wood strain poles, lighting, new base mounted control unit, 9 ground loop detectors, radio operation, and the necessary pavement overlay. The spirit of this proposal is to provide safety of "blind and uncontrolled left turns for all directions". This money article will only be needed if "Route 1 reconstruction project" fails to be supported by Budget Committee and the Town Meeting votes. (Petitioned Article)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Keith Lessard moved to indefinitely postpone Article 26, seconded by Brian Lacey. So voted.

## **ARTICLE 27**

On petition of Ellen Lavin and 30 other registered voters of the Town of Hampton, to see if the Town will vote to raise and appropriate Twelve Thousand Nine Hundred Seventy-eight Dollars (\$12,798.00) for the salary of the Town Treasurer of the Town of Hampton.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Moved by Robert Lessard and seconded by Gerald McConnell.

**Article 27 Passed on a hand vote.**

## **ARTICLE 28**

To see if the Town of Hampton will vote to allocate 100% of the Current Use Penalty fees collected by the Town, up to an annual maximum of \$10,000, be turned over to the Conservation Commission for use in purchasing conservation land.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Moved by A. Reid Bunker, seconded by Gerald McConnell.

**Article 28 Passed on a hand vote.**

## **ARTICLE 29**

To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA Chapter 35, for the purpose of funding the periodic replacement of firefighting apparatus (Pumpers, Engines, Ladders, Tankers, etc.) and to raise and appropriate the sum of \$45,000 and to place such sums in said account designating the Board of Selectmen as the agents to expend the account.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Moved by Lewis Brown, seconded by Robert Lessard. Lewis Brown offered an Amendment to Article 29 as follows: to insert after apparatus "other Fire Rescue Vehicles and equipment". Seconded by Thomas Gillick.

Robert Lessard wanted to be sure that this money would be used only for apparatus.

The Brown Amendment Passed.

Keith Lessard moved to delete the following words from the Article: "designating the Board of Selectmen as the agents to expend the account." Seconded by Bonnie Searle.

Discussion ensued and Irene McCain moved to put the amendment to a vote. Seconded by Nathan Page. Passed by a 2/3 vote. Selectmen Arthur Moody rose on a point of order. He was overruled by the Moderator. The Lessard Amendment Failed.

Mary-Louise Woolsey moved, seconded by Edward Buck to put Article 29 to a vote. That motion passed by a 2/3 vote.

**Article 29 Passed as Amended**

## **ARTICLE 30**

To appropriate funds from the undesignated fund surplus the following sums: \$6,000 to complete a space needs assessment and \$8,500 to complete work on Keene, Moccasin and Wildrose Lanes as was budgeted in the 1994 Budget under Account 4903.1.721 and Article 17 respectively. This amount is non-lapsing and shall be expended by the end of 1995.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Thomas Gillick, seconded by Paul Powell.

**Article 30 passed**

At 5:30 the meeting paused to honor the Winnacunnet Boys Basketball Team who were leaving to play in the Championship game. The assembly cheered them on with a round of applause.

## **ARTICLE 31**

We the residents of Hampton, petition that \$4,250 be raised and appropriated for the Richie McFarland Children's Center. (\$250.00 for each child served from Hampton - 17 children)

Not recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Arthur Moody, seconded by Liz Hollis who spoke on behalf of the Richie McFarland Children's Center. The question was moved to a vote by Sharleene Hurst and seconded by John Payzant. Passed by a 2/3 vote.

**Article 31 Passed by a hand vote.**

## **ARTICLE 32**

On petition of Catherine Hafner and others, to see if the Town will vote to raise and appropriate the sum of \$4,000 for the support of Coastal Employment Associates, Inc. Coastal Employment specializes in finding people with disabilities employment.

Not Recommended by the Board of Selectmen

Not Recommended by the Budget Committee

**Article 32 Failed**

## **ARTICLE 33**

On petition of Richard Gibbons, 102 Mace Road, Hampton, NH and 25 or more registered voters of the Town of Hampton: To see if the Town will vote to support the Hampton Christmas Parade and raise and appropriate the

sum of \$2,500 to help defray the expense of the 1995 event. Said funds to be paid to the Hampton Beach Area Chamber of Commerce.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Judith Dubois, seconded by Kenneth Malcolm.

**Article 33 passed.**

## **ARTICLE 34**

To see if the Town will vote to appropriate the sum of \$23,425 to be deposited in the Cemetery Burial Trust Fund, the interest from which will be withdrawn annually and deposited in the Town's General Fund as an offset to the amount appropriated for the maintenance of the cemetery. This sum was obtained as revenue from the sale of burial lots in 1994. This appropriation will not affect the 1995 Town Tax Rate.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Moved by Robert Lessard, seconded by Kenneth Hayes.

**Article 34 Passed on a hand vote**

## **ARTICLE 35**

Shall we adopt the provisions of RSA 31:95-c to restrict 10% of the revenues from the Towns parking areas located within the Hampton Beach Village District to the purpose of precinct infrastructure. Such revenues and expenditures shall be accounted for in a special revenue fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund Accumulated Surplus. This will be non-lapsing account per RSA 32:3, VI. The infrastructure items will be determined by the Precinct Commissioners, Public Works Director and the Town Manager at budget time. The purpose of the first years fund shall be for proposed playground improvements. (Petitioned article)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Town counsel advised that procedures for adoption were not followed as no Public Hearing took place.

The Moderator states that a motion to postpone would be in order. Kenneth Bouchard moved to postpone, seconded by Charles Hayden.

**Article 35 was postponed**

## **ARTICLE 37**

To see if the Town of Hampton will vote to exercise its authority under RSA 31 to prohibit tattooing, branding and body piercing within the



Town of Hampton.

Moved by Thomas Gillick, seconded by Sharleene Hurst.

An amendment was presented by Selectman Gillick as suggested by Town Counsel, to add at the end of the article, after Hampton "unless performed by a licensed medical doctor." The amendment was seconded by Sharleen Hurst. The Gillick Amendment passed.

**Article 37 passed**

## **ARTICLE 38**

To see of the Town will vote to transfer all of the town's right, title and interest in and to the following two parcels of land: 1) 11,522 square foot parcel from the Town of Hampton to Mark and Marcia Sikorski of 29 Birch Road, to be combined with Map 181, Lot 015; and 2) an 842 square foot parcel from the Town of Hampton to Douglas A. McLennon and Susan Reid-MacLennon of 30 Hutchinson Drive, to be combined with Map 181-Lot 026; both parcels shown on Plan #9439, entitled right-of-way Relocation Plan for Town of Hampton, Mark & Marcia Sikorski and Douglas A. MacLennon & Susan Reid-MacLennon", dated January 19, 1995 as prepared by Richard P. Millette and Associates.

Moved by Thomas Gillick, seconded by Lewis Brown. Frederick Rice moved the question to a vote, seconded by Cliff Pratt. The motion passed by a 2/3 vote.

**Article 38 Passed on a hand vote.**

## **ARTICLE 39**

By petition of Brian E. O'Connell, along with the undersigned, do hereby request the Town Meeting of Hampton to authorize the erection and installation of a 6' fence on Map 296 Lot 106-001. This fence would enhance the general look of the area, provide additional safety for residents, and conform with the fence on the northerly side of the lot. Due to the master lease, permission can only be granted by Town Meeting. This is at no expense to the Town of Hampton.

Moved by Thomas Gillick, seconded by Lewis Brown.

**Article 39 passed on a hand vote.**

## **ARTICLE 40**

To see if the Town will vote to authorize the Board of Selectmen to accept, after public hearing, the public dedication of any street shown on a subdivision plat or site plan or street plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications, including drainage requirements, if necessary, as determined by the Board of Selectmen or its agent.

Moved by Arthur Moody, seconded by Lewis Brown. **Article 40 passed**



## **ARTICLE 41**

To see if the Town will vote to rescind its adoption of Article 15 at the 1973 Annual Town Meeting which empowers the Board of Selectmen to accept as town roads all private, mostly unpaved, roads upon deeding the same to the Town, a process that not only bypasses the statutory authority of the Planning Board but also imposes on all taxpayers the expenses of rebuilding the road, installing a drainage system and paving the road to the Town specifications. (Upon rescission, the acceptance of a road as a "dedicated street" with Town maintenance responsibilities will be accomplished as provided by State law.)

Moved by Arthur Moody, seconded by Lewis Brown.

**Article 41 passed**

## **ARTICLE 42**

We the undersigned voters of the Town of Hampton hereby request the Board of Selectmen to place the following article on the Warrant for the March 1995 Annual Town Meeting: To see if the Town will vote pursuant to RSA 673:3 to elect the members of the Zoning Board of Adjustment.

Moved by Clifton Pratt, seconded by Peter Olney

Brian Lacey explained that it would be a three year process. As each term expires that slot becomes an elected one.

**Article 42 passed.**

Bonnie Searle moved to take Article 44 before Article 43, seconded by Peter Olney. The motion passed and Article 44 was taken next.

## **ARTICLE 44**

On petition of Bonnie Searle and at least 24 other registered voters, to see if the Town will vote to order the Selectmen to sell at public auction to the highest bidder the Town owned land and building(s) at 20 Manchester Street with a 1994 assessed valuation of \$997,200. This property was acquired by Tax Collector's deed in October, 1994 after the rest of the taxpayers made up for its unpaid taxes for a number of years. The bidding shall take place no later than June 15, 1995 with the proceeds being placed in the General Fund to reduce the tax rate.

Moved by Bonnie Searle who spoke on the need to move parcels as soon as possible without incurring additional expense.. Seconded by Robert Lessard.

Arthur Moody moved to amend the article by leaving out the last sentence. Seconded by Thomas Gillick. The Moody Amendment passed.

William Sullivan moved to remove the words "to the highest bidder". Seconded by Jason Page. The Sullivan Amendment failed.

Robert Searle moved to put the question to a vote. Seconded by James Fallon. The motion passed as required.

**Article 44 passed as Amended.**

### **ARTICLE 43**

On petition of Bonnie Searle and at least 24 other registered voters, to see if the Town will require that when Town property is received through a Tax Collector's Deed, that it will not be conveyed to another (or third) party without a specific property vote of Town Meeting. This article is intended to rescind the approval of Article 28 at the 1994 Town Meeting which gave Selectmen continual authority to convey such property without a specific vote of Town Meeting.

Moved by Bonnie Searle, seconded by Robert Lessard. Town counsel advised that Article 28 last year, provided the most expedient transfer of tax deeded properties.

Thomas Gillick moved to put the question to a vote. Seconded by William Sullivan. Passed by a 2/3 vote.

**Article 43 Failed**

Arthur Moody moved to restrict reconsideration of Article 44, seconded by Lewis Brown. The motion passed and Article 44 was declared restricted.

### **ARTICLE 45**

To see if the Town will give the Selectmen the authority to sell at public auction, sealed bid or as justice may require the tax deeded properties located at 20 Manchester Street and 5 Tuttle Avenue. The proceeds of such sales would be placed in the General Fund.

Arthur Moody moved to indefinitely postpone Article 45, seconded by Virginia Bridle. Article 45 was postponed.

### **ARTICLE 46**

To see if the Town will give the Selectmen the authority to sell Tax Map 151 Lot 012 consisting of 2,645 sq. ft. to Bailey's Beach Resort for the assessed value of \$2,500. This parcel is currently leased from the Town of Hampton and requires Town Meeting approval for the sale.

Moved by Thomas Gillick, seconded by Arthur Moody.

**Article 46 passed**

Nathan Page moved to reconsider Article 42, seconded by Jason Page. The motion failed.

## ARTICLE 47

To transact any other business that may legally come before this meeting.

Kenneth Malcolm wished to thank the Supervisors of the Checklist and the election staff for their hard work during the day.

There being no further business to come before the meeting and seeing no objections, Moderator Walker declared the meeting adjourned at 6:35 PM.

Respectfully submitted,  
Arleen Andreozzi, Town Clerk



Town Clerk Arleen Andreozzi being sworn in at Town Meeting, March 18, 1995 by Jane Kelley.

# HAMPTON POLICE DEPARTMENT

Full-Time Law Enforcement Officers 30

Part-Time Law Enforcement Officers 60

Full-Time Civilian Personnel 9

Part-Time Civilian Personnel 3

This year began with the appointment of Acting Chief William L. Wrenn to the position of Chief of Police. Chief Wrenn began his career in law enforcement in June 1974 as a Special Police Officer for the Hampton Police Department. He was hired as a full-time officer in December 1974, promoted to Detective in March 1977 and Detective Sergeant in March 1982. In April 1985 he was promoted to Deputy Chief and served in that capacity until the retirement of Chief Robert Mark in October 1994 when he was appointed Acting Chief.

Chief Wrenn was given the task of re-organizing the Police Department command structure which was completed this past year.

As part of this re-organization, several personnel changes were made to fill the newly created command staff. In December, Sgt. Thomas R. Lyons was promoted to Captain and Sgt. Victor R. DeMarco was promoted to Lieutenant. Captain Lyons has been the police prosecutor for many years and was promoted to Sergeant in October 1988. He began his career as a Special Police Officer in December 1967 and was hired as a full-time officer in November 1980. With this promotion, Captain Lyons now serves as the second in command of the Department and assists the Chief with many of the administrative duties.

Lieutenant DeMarco was hired as a Special Police Officer in June 1971 and began his career as a full-time officer in June 1972. Promoted to the rank of Sergeant in March 1980, he has primarily worked in the Patrol Division and continues to do so as a Lieutenant.

In August, three other Lieutenant positions were filled under the newly created command re-structuring plan. Sgt. George R. Bateman was promoted to Lieutenant and assigned to head up the Administrative Services Bureau. Lieutenant Bateman began his career as a Special Police Officer in May 1973 and was hired as a full-time officer in September 1974. He has held various positions within the Department to include Detective, Detective Sergeant (promoted in April 1985), Patrol Sergeant, Administrative Sergeant, and Commander of the Internal Affairs Unit.

Two police officers from other New Hampshire Departments were hired to fill the other Patrol Lieutenants positions. Lieutenant Timothy J. Crotts was



hired in August, coming from the Claremont Police Department where he was serving as a Patrol Lieutenant. Lt. Crotts started his career in Claremont in 1978 and left to become the Chief of Police in Plainfield, New Hampshire in 1981. He returned to the Claremont Department and was assigned various positions to include Crime Prevention Officer, Prosecutor, Detective, Patrol Lieutenant, Detective Lieutenant, and Records Division Commander. From 1987 - 1989, Lt. Crotts served on the N.H. Attorney General Drug Task Force as a drug investigator.

Also hired in August was Lieutenant Paul G. McGann. Lt. McGann has been a police officer since 1981 when he joined the Durham Police Department. Prior to his law enforcement start in Durham, he served in the military police with the Air Force for eight years. He was promoted to Detective Sergeant in 1987 and served as a Patrol Sergeant since 1991. Lt. McGann also served on the N.H. Attorney General Drug Task Force as a drug investigator.

Three other current employees were hired this past year. Rhonda H. Stevens was hired as a Communication Specialist in March. Ms. Stevens is a former police officer having worked approximately five years with the Los Angeles Police Department. Mary L. Rowe was hired in May as the Administrative Assistant to the Chief of Police. Ms. Rowe, a former employee of the Laconia Police Department, was most recently working for the Bureau of Emergency Communication (911) prior to her current position. In September, William R. Bourque was hired as a full-time patrol officer to fill a vacancy due to the resignation of Ptl. Kenneth Hafen. Officer Bourque has served as a Special Police Officer since June 1993. He is currently attending the N.H. Police Standards and Training Council Police Academy.

In February, Deputy Chief Dennis Pelletier retired after twenty three years of exceptional service to the Department and the Town. Deputy Chief Pelletier began his career with the Department in January 1972 and was promoted to Sergeant in May 1976 and Deputy Chief in April 1985. He was well known as the driving force behind the establishment of the Mounted Patrol Unit. All members of the Department wish to thank Deputy Chief Pelletier for his many years of dedicated public service and congratulate him in his retirement.

## **INTERNAL AFFAIRS & INSPECTIONS UNIT**

This unit has the task of investigating all complaints concerning the professionalism, integrity, and performance of any member of the Hampton Police Department. It is also responsible for providing inspections into various areas of the operation of the Department, including auditing funds received from parking ticket returns, animal control fees, gun permit fees, etc., and for inspecting evidence inventory to assure adherence to established policy and

procedure. Commanded by Lt. George Bateman and assisted by Ptl. Joseph Galvin, this unit has investigated 87 complaints since it was formed in December 1991.

The following is a breakdown of the twenty two internal investigations conducted this year:

Citizen Complaints Initiated.....	8
Department Initiated.....	12
Bureau Level Investigations.....	3
Internal Affairs Investigations.....	17
Internal Affairs Inquiries.....	2

Adjudication of Investigations:

Sustained.....	11
Not Sustained.....	4
Unfounded.....	3
Exonerated.....	5
Ongoing Investigations.....	0
Internal Affairs Inquiries.....	2

Final Dispositions of those sustained:

Oral Reprimands.....	2
Written Reprimands.....	3
Corrective Counseling.....	2
Resignations.....	2

## OPERATIONS BUREAU

The Patrol Division was kept busy this year answering 16,519 calls for police service which represents a 4% increase over last year. The officers made custodial arrests for 1,931 offenses committed and 1170 motor vehicle arrests/summons (see summaries) which represents a 21.5% increase over last year.

During the spring, meetings were again held with the Beach Issues Committee. These meetings were very productive as this committee continues to address many areas of concern, such as traffic problems, trash removal, rental policies, upkeep of rental properties and crime. Many of the ideas generated at these meetings were used this past summer with much success.

A collation made up of the Police Department, Fire Department, Public Works Department and the Building Inspector; led by the Town Manager and Board of Selectmen, focused on certain areas of the beach which have been trouble spots in recent years. One response to the traffic situation and related problems on M, O, and Q Streets was to change the direction of traffic flow from east to west. This drastically cut down on the traffic on those streets, helping to ease the overall traffic problem at the beach and more importantly, gave the residents of those streets some peace and quality of life. This cooperative effort was once again extremely successful and continues to impact the problems that had been associated with those areas in the past.

The Police Department also continues to change its method of operations at the beach during the summer months. The system of flexible directed patrols in problem areas once again helped to reduce problems in those areas and we continue to divide the beach into non-traditional patrol sectors to provide for quick police response to any problem occurring throughout the beach.

The Motorcycle Unit continues to provide the quick response to any incident even when heavy traffic hinders a cruiser response. This Unit is comprised of 14 certified motorcycle operators who ride 5 Harley Davidson FXRP motorcycles. These officers are certified through a training course designed by Harley Davidson and taught by Ptl. Steven Henderson and former officer Kenneth Hafen. We would like to thank Seacoast Harley Davidson for all their help and generous assistance this past year and also thank the Hampton Motorcycle Association for donating the fifth motorcycle to our fleet.

The Bicycle Unit introduced last year continued to increase in popularity both among the officers and the public. This unit began at the urging of Ptl. James Patton who devoted many hours of research and development into this innovative program. People are still surprised to see Ptl. Patton, along with Officers Pickering, Gidley, and Barrett patrolling the beach area and responding to calls for service on bicycles. These changes and new programs helped the officers to quickly maintain control of potentially troublesome incidents and offered to the beach community a constant police presence.

The New Hampshire State Police assigned troopers to the beach area each weekend to augment our staff, and the Rockingham County Sheriff's Department assisted by providing Deputy Sheriffs and a transport van on key weekends. The New Hampshire Department of Safety, Division of Enforcement also scheduled Enforcement Officers on various nights to assist our officers. A special note of thanks to Department of Safety Commissioner Richard Flynn, New Hampshire State Police Col. Lynn Presby, Division of Enforcement Director E. James Daley, and High Sheriff Wayne Vetter for their continued support and cooperation.

All Police Department personnel are commended for their continued display of professionalism and dedication to the law enforcement mission in our community and praise should be bestowed upon all who participated in those efforts to help make this past summer enjoyable for those who live, work and visit in our community.

**CRIMINAL INVESTIGATION DIVISION**

This Division, commanded by Det. Sgt. Maloney and consisting of Detectives William Lally, Philip Russell, and Youth Services Detective Laura Stoessel, experienced another busy year conducting investigations into felony complaints, drug crimes, sexual assaults, cases of a sensitive nature, and all juvenile matters. The year end report reflects 74 indictments were sought and received through the Rockingham Grand Jury against 46 suspects. These indictments were the result of investigations conducted by Detective and Patrol Divisions. The offenses are the following:

Aggravated Felonious Sexual Assault...	14
Felonious Sexual Assault.....	8
First Degree Assault.....	1
Burglary.....	8
Theft.....	7
Receiving Stolen Property.....	2
Forgery.....	11
Issuing Bad Checks.....	2
Possession of a Narcotic Drug.....	7
Sale of a Narcotic Drug.....	7
Poss. with Intent to Sell Narc. Drug.....	1
Conspiracy to Sell Narcotic Drugs.....	1
Witness Tampering.....	1
Habitual Offender.....	6

The Youth Services Section experienced another busy year with responsibility over the 336 juveniles arrested by the patrol division. The year end report reflects:

Juvenile Matters Investigated.....	83
Juvenile Sexual Assault Investigations....	15
Physical Abuse/Neglect Investigations....	13
Juvenile Court Petitions.....	37
Juvenile Cases in Diversion Program.....	5
CHINS Counseling.....	25 Families
Parental Contact Letters.....	112



In an attempt to address some of the problems associated with juvenile crime in our community, Chief Wrenn and Det. Stoessel have been meeting with officials from Winnacunnet High School, Hampton District Court and the Community Issues Committee. As a result of these meetings, a non-profit juvenile diversion program called the Community Diversion Program began accepting referrals in December 1995. This program will enable the police department to grant certain first time juvenile offenders the option to participate in a community service program in lieu of being prosecuted through juvenile court. A goal of this program is that by having juvenile offenders work within the community, they will gain a greater respect for the community while raising their self-esteem.

## **CRIMELINE FOR THE HAMPTONS**

CrimeLine for the Hamptons, begun through the efforts of Jerry McConnell, Det. William Lally, and sixteen other civic minded citizens of the community who comprise the Board of Directors, completed its first full year in service. Cash was paid out this year for information received about crimes in the Hampton, North Hampton, and Hampton Falls areas. This organization offers cash rewards and anonymity to persons furnishing information about crimes. Information is received on a separate phone line in the Police Department and callers are assured of anonymity by being assigned an ID number. The ID number will be used by the caller to later claim a reward. Funding for this program is made possible through personal donations and fund raising efforts by the Board. Since its inception, information has been received that has helped in ongoing investigations. The CrimeLine for the Hamptons phone number is 929-1222.

## **MOUNTED PATROL**

The Mounted Patrol Unit, supervised by Sgt. John Galvin, continues to provide a positive police presence while covering the beach during the summer months. Officers of this unit made numerous arrests of violators, especially in those areas difficult to patrol in cruisers or on foot.

## **D.A.R.E./COMMUNITY SUPPORT**

Ptl. James Patton and Ptl. Aaron Pickering continue their efforts in bringing the D.A.R.E. Program into the schools. The officers attended the National D.A.R.E. Officers Conference in Houston, Texas and were present at many of the workshops designed to enhance existing curriculums and to aid teaching methodology. Last summer, a celebrity softball game was played between our own police officers and past sports stars of the New England Patriots Football

Team and Boston Bruins Hockey Team to raise funds for the D.A.R.E. program. As a result of this fundraiser, a 1993 Pontiac Bonneville was purchased from Scott Pontiac to be used by the D.A.R.E. officer. This vehicle is a highly visible reminder to the community of D.A.R.E. as it proudly displays its message and logo. We would like to thank everyone who bought tickets or made donations to this successful event and give a special thanks to Scott Pontiac for their generosity and help with the purchase and outfitting of this vehicle.

Traffic Safety Officer, Ptl. Alan Roach continues to be a member of the National Safety Council and the Hampton Highway Safety Committee. This past spring Ptl. Roach was responsible for bringing the Convincer to employee safety awareness seminar Foss Manufacturing. This machine demonstrates to the participating individual the impact of a car crash at 5 - 10 M.P.H. and the importance of wearing seatbelts. Ptl Roach has also sponsored a seatbelt reward program where young drivers and their passengers found to be wearing seatbelts were rewarded with gift certificates at McDonald's. Ptl. Roach has also been active in setting up bicycle rodeos for children to educate and encourage them to ride safely and wear helmets.

The Crime Prevention Program continues to offer free home security evaluations to residents of our community and presentations on Crime Prevention to large and small groups. Anyone interested in scheduling a security evaluation or group presentation should contact Ptl. James Patton.

## **ADMINISTRATIVE SERVICES BUREAU**

The Administrative Services Bureau is commanded by Lieutenant George Bateman, who is responsibility for several important sections within the Police Department to include:

### **PROSECUTION SECTION**

The Prosecution Section is responsible for prosecuting all District Court related matters, as well as, building and fire code violations, juvenile trials; maintaining and updating arrest files, warrant files, domestic violence petition files, pending civil litigation files; and performing records checks and issuing subpoenas. Capt. Thomas Lyons, who was the supervisor and prosecutor within this section this past year and was assisted by Ptl. James Sullivan, reports the following statistics for 1994:

Total Arrests/Summonses.....	3,101
Cases Scheduled for Trial.....	756
Scheduled Trials which Resulted in Not Guilty, Nolle Prossed, or Dismissed Decision.....	57
Scheduled Trials which Resulted in Defaults.....	54

## **ANIMAL CONTROL**

Peter Mackinnon, Animal Control Officer, experienced another very busy year responding to 518 animal related matters. The Feral Cat program which began in February has resulted in 150 cats captured by the Animal Control Officer and examined by the Hampton Veterinary Clinic. Of those cats captured, several were humanely euthanized due to severe injuries or illnesses and some were able to be relocated after having been spayed or neutered. Fourteen animals were tested for Rabies in 1995 with four testing positive.

## **COMMUNICATIONS SECTION**

Communication Specialists perform an extremely important function for law enforcement and the community. Whether answering the telephone, responding to a radio transmission from an officer in a cruiser, or greeting a person entering the building, they are expected to provide the appropriate police response to any incident, calm the fears of victims while awaiting the arrival of an officer, provide instruction on life saving techniques to people in emergency situations, answer all sorts of questions both related and unrelated to law enforcement issues, perform computer functions, and still remain cheerful and stress free. The following list provides a yearly tabulation of the number of telephone calls received and the number of walk-ins:

<b>Month</b>	<b>Calls</b>	<b>Walk-ins</b>
January	5088	948
February	3729	987
March	3843	1192
April	4163	1107
May	4522	1278
June	6872	1757
July	8455	2926
August	7335	2198
September	5222	1296
October	4922	1436
November	4193	1025
December	4344	1004
Totals	62,688	16,298

## **SUMMARY OF STATION LOG ACTIVITIES**

Traffic Stops	3,854
Fire Department/Ambulance Assist	1,295
Miscellaneous Activity	1,376

Noise Complaints	700
Alarms (Burglar/Auto)	773
Suspicious Activity	1,118
Disorderly Conduct	717
Accidents	599
Criminal Mischief	426
Theft	618
Miscellaneous Errand	133
Animal Matter	518
Traffic Problem (Disabled)	465
Parking Violation	462
Serving Legal Paper	389
Liquor Law Violations	203
Domestic Disturbance	345
Unwanted Person	242
Assist Other Police Department	281
Burglary	139
Assault	173
Runaway	182
Harassing Phone Calls	160
Criminal Threatening	64
Found/Recovered Property	74
Motor Vehicle Theft	58
Person Transport	348
Lockout (Motor Vehicle)	68
Fraud/Bad Checks	37
Driving While Intoxicated	45
Protective Custody	21
Open Doors/Windows	41
Lost Property	19
Criminal Trespass	38
Indecent Exposure	8
Citizen Complaint	46
Escorts (Money)	38
Prowler	20
Soliciting/Salesman Matter	15
Sex Offense	17
Drug Offenses	53
Obstructing Street/Sidewalk	49
Utility Company	30
Missing Person (Adult)	14
Aggravated Felonious Sexual Assault	15
Playing in the Street	39
Other Criminal Offenses	15
Unattended Death	11



Attempted Suicide	14
Robbery	11
Bomb Threat	0
Forgery/Counterfeiting	12
Weapons Violations	5
Family/Abuse/Child Offenses	58
DPW Matter (Town)	21
Receiving Stolen Property	2
Wanted Person	8
Hospital Matter (Sick/Transport)	1
VIN Check	4
Air/Pellet Gun Offense	9
Incorrigible Juveniles	19
Kidnaping/Abduction	2
Homicide	0
Arson	3
Embezzlement	0
DPW Matters (State)	1
Abandoned Refrigerator	3
Truancy	0
Vagrancy	1
Obscene Materia	14
Total Station Log Activities	16,519

## **SUMMARY of CRIMINAL ARRESTS/OFFENSES COMMITTED**

Liquor Law Violations	586
Protective Custody	157
Disorderly Conduct	175
Driving After Suspension/Revocation	99
Driving While Intoxicated	126
Simple Assault	84
Warrant	70
Possession of a Controlled Drug	98
Criminal Mischief	29
Reckless Operation	32
Theft	26
Resisting Arrest	45
Runaway	33
Disobey an Officer	23
Criminal Trespass	33
Criminal Threatening	10
Receiving Stolen Property	20
Burglary	16

Possession of Drug Paraphernalia.....	14
False Reports to Police.....	6
Unauthorized Use of a Motor Vehicle.....	16
Robbery.....	4
Fugitive From Justice.....	5
Second Degree Assault.....	6
Conduct After an Accident.....	10
Reckless Conduct.....	4
Violation of a Restraining Order.....	3
Riot.....	4
Habitual Offender.....	6
Possession of a Narcotic Drug.....	7
Endangering Welfare of a Child.....	3
Indecent Exposure.....	4
Escape.....	4
Loitering/Prowling.....	8
Contributing to the Delinquency of a Minor.....	2
Littering.....	10
Sale of a Controlled Drug.....	3
False Fire Alarm.....	6
Arson.....	1
Harassment.....	6
Forgery.....	8
Conspiracy.....	7
Other Offenses.....	123

**Total Offenses.....1,931**

## **SUMMARY OF MOTOR VEHICLE ARRESTS/SUMMONS**

Driving Without a M/C License.....	24
Driving While Intoxicated.....	126*
Driving After Revocation/Suspension.....	99*
Speeding.....	290
Traffic Signs/Lights.....	90
Driving Without a License.....	38
Driving a M/C Without Eye Protection.....	10
Unregistered Motor Vehicle.....	38
Uninspected Motor Vehicle.....	90
Highway Markings Violation.....	80
Misuse of Plates.....	26
Reckless Operation.....	32*
Failure to Yield.....	49
Failure to Yield to Pedestrians/Crosswalk.....	32

Improper Turning.....	18
Improper Stopping/Standing/Parking.....	24
Following Too Close.....	2
Unsafe Backing.....	9
Obstruction to Driver's View.....	4
Miscellaneous Violations.....	88
(*Factored into Criminal Arrest Total)	

Total Summary Motor Vehicle Arrests/Summons....1,170

## CONCLUSION

Our Department would like to extend our sincere appreciation to the former Town Manager, Hunter Rieseberg, the Board of Selectman, all Town Committees, and Town Departments for their help, cooperation, and continued support throughout the year. We also wish to thank the business community and the people of the Town of Hampton for their continued generosity and gracious support.

Finally, I wish to thank the families of our employees for the sacrifices they make every day due to the nature of this job, and I commend all our members for their professionalism, dedication and hard work towards providing the Town of Hampton with the best law enforcement services.

Respectfully Submitted,

William L. Wrenn  
Chief of Police

## REPORT OF THE FIRE AND RESCUE SERVICES

Enclosed herein, please find the activity report of the fire and emergency medical services for the year 1995.

On April 3, 1995, Firefighter Scott MacDonald was promoted to the position of Fire Inspector, a position that had remained vacant for over one year. This promotion brought the Fire Prevention Bureau back to it's original strength of two members and the increased number of inspections during the year has proved the value of both of the positions.

On April 26th Sean Murray was hired to fill a vacancy. Sean was formally a full-time firefighter in North Hampton and came on board here as a trained firefighter and a certified emergency medical technician. He also has an Associates Degree in fire protection from the Laconia Voc-Tech School.

Call firefighters Forrest Hardardt and Dennis Gillick were promoted to the rank of Call Fire Lieutenant on January 1, 1995.

The department responded to a total of 3,699 incidents during the year 1995, up 14% over the previous years activity. Four "working" fires and three second alarms were transmitted, but fortunately none of the structural fires experienced during the year were of great magnitude. Several factors contribute to Hampton's minimal fire loss in recent years. The enforcement of fire safety codes, early detection of a fire, and the rapid response and aggressive firefighting tactics by the department all contribute to a more fire safe community.

Mutual aid between fire departments is a system that functions extremely well and benefits the entire Seacoast area. Hampton responded out of town on a total of 31 incidents and received outside aid on a total of 31 occasions during the year. The breakdown of our mutual aid reponse is as follows:

To North Hampton.....	13
To Hampton Falls.....	6
To Seabrook.....	7
To Portsmouth.....	1
To Salisbury, MA.....	2
To Amesbury, MA.....	1
To Methuen, MA.....	1

## EMERGENCY MEDICAL SERVICES

Requests for emergency medical aid accounted for 1,256 calls utilizing both of our ambulances and requiring mutual aid ambulances to be called in to town on a total of 27 incidents.

We transported a total of 767 patients to three area hospitals and administered first aid at both fire stations to a total of 142 victims. Forty two percent of the medical calls occurred during the three month summer season.



The value of the paramedic program proved itself many times over the course of the year, but two incidents in particular stand out. Both involved sudden cardiac arrest on the street and in both cases, the victims are alive today due to the ability of this department to administer advanced life support skills within three minutes of the event.

The Emergency Medical Technicians and Paramedics trained throughout the year in pre-hospital skills were recertified at their qualification level as required by the State and local hospital protocols.

Once again, the department EMT's administered flu shots to fire, police and other town employees that desired to take them. This not only saves the money for the shots, but hopefully in the area of sick leave and lost time also.

## **FIRE PREVENTION**

The "pro-active" arm of the department had another busy year with new building construction inspections, sub-division planning, places of public assembly and educational inspections along with fire prevention programs in the school system, fire investigations, issuing permits and responding to complaints.

In the early spring and early summer, the on-duty firefighters conducted "in-service" fire inspections primarily in beach commercial and rental property, looking for common fire hazards and operating smoke detectors.

## **PLANNING AND TRAINING**

All public safety organizations must be in a constant state of readiness so that when an emergency occurs, the department is prepared to carry out its mission with the highest degree of precision.

Many hours are spent each year training and re-training all full-time and part-time personnel in fire suppression techniques, leadership and safety procedures so that the job is done well and done safely.

Our firefighters logged a total of 2,652 man hours of both in-service and schools held outside of the department during 1995. Firefighters David Mattson and Anthony St. Louis completed a course in fire officer leadership held at the New Hampshire State Fire Academy in Concord. Inspector Scott MacDonald attended courses on the Life Safety Code and on Arson Fraud Investigation. Firefighter Michael Brillard completed Level II and III certification courses.

The call firefighters under Deputy Chief Bernard Robertson drilled twice each month and logged 962 hours of training. The call personnel also worked at the beach fireworks displays each week during the summer to insure the safety of the public.

Our goal for the future is to continue to provide the highest possible level of life and property safety to the residents of Hampton and to keep this level of service constant with the growth of the community.

On behalf of the members of the department, I would like to thank the citizens of Hampton, the elected officials and other town employees for their support and cooperation throughout the year.

Respectfully,

William H. Sullivan  
Chief of Department



Hampton Beach Engine Four (Now owned by Jack Lessard) pumps on Ocean Boulevard during the fire of July, 1950 that destroyed many buildings between B Street and D Street along the Boulevard.

# DEPARTMENT OF PUBLIC WORKS

PERSONNEL:    FULL-TIME 42  
                  PART-TIME 16  
                  TOTAL: 58

Your department of Public Works has been working hard to contain costs while expanding the quality and scope of services being provided to the public. We continue to evaluate ways in which we can improve our services to our tax-paying customers. Our dedicated town employees have been busy providing a broad range of services which we have the responsibility of maintaining. This year has been challenging as we make the transition from closing the landfill to operating the new transfer station.

## RECYCLING

Curbside Recycling is now five years old and continues to grow at a moderate rate. For example, 767.79 tons were collected in 1991, and 1,183 tons was collected in 1995. Magazines, junk mail, cardboard and polystyrene were added to the recycling program in May, 1995, when the newly built Transfer Station opened. Roll-off containers were made available at the facility for recycling magazines, newspaper, and junk mail; cardboard, textiles (clothing, leather goods & stuffed toys), aluminum cans, co-mingled containers (glass, styrofoam, and grade 1 & 2 plastic containers), white goods/scrap metal, and two trailers for recycling wood demolition. Car/truck batteries are also collected at the Transfer Station. We also composted yard waste (grass clippings & leaves), and the resulting product was given away free to residents. An oil tank is located at the Public Works compound for depositing used motor oil. The town also benefits from the small income generated by the recycled textiles, metals and aluminum cans. In addition, the town, in conjunction with the Southeast Regional Refuse Disposal District, participated in a hazardous waste materials collection last spring. A total of 1125.12 tons of wood demolition and 237.9 tons of white goods/scrap metal were collected in 1995. The town plans to add asphalt shingles to its recycling program this next year.

## SIDEWALKS

The department continued the reconstruction of the sidewalk on the south side of High Street, installing granite curbing and hot top surface from Windmill Lane to Moulton Road. Various walks in need of repair were overlaid with asphalt.

## SEWERS

Town personnel undertook two sewer projects this year, including a new sewer on Landing Road and a new sewer bypass on Maplewood Avenue. As a result of this work, a pump station will come off line. Reconstruction of Meadow



Pond Lane sewer is presently being completed by an outside contractor. Elsewhere in town the crew repaired 12 and installed 9 new sewer services. There were 81 new entrances into our sanitary sewer system requiring 104 inspections and 136 permits were issued. There were 325 locations made for contractors, utility companies and the public. In addition, 37 calls for blockages were handled, of which 17 were the responsibility of the Town. We cleaned 5 miles of sewer lines with the sewer jet. The Town Meeting funded construction of new sewers on Woodland Road and North Shore Road which is nearing completion.

### **DRAINS**

There were six drainage projects in 1996, including work at the new transfer station; also, street drains at Elm Drive, Exeter Road and french drains on Church Street and Plymouth Street. A drain on Park Avenue was replaced by a contractor. There were a total of 41 drains repaired; 261 catch basins were cleaned with the catch basin cleaning truck and 1,115 feet of drain lines were cleaned with the jet.

### **SNOW**

After a quiet beginning, when a total of 12 inches of snow fell during three moderate storms in January and February, the end of 1995 proved remarkable as far as snowstorms go. Almost 36" of snow fell in a series of storms that began on December 2 with a sleet and snow mixture, requiring plowing, snow removal, salting and sanding of our roads. Town crews are to be commended for the long hours of work they have devoted to maintaining safety on town roads.

### **TREATMENT PLANT**

The average flow received at our Wastewater Treatment Plant was 2.0 million gallons per day for a total annual flow of 730.84 million gallons. Also, 3,264 tons of sludge is currently disposed of at Waste Management, Inc.'s compost facility in Rochester. The amount of septage treated at our receiving station was 4.8million gallons. As always, careful monitoring and testing are conducted to insure proper effluent quality. Your WWTP is functioning well and upgrades are planned so as to maintain compliance with our newly-issued permit from the U.S.E.P.A. The department has been cooperating with various New Hampshire agencies to provide the highest level of treatment attainable in consideration of the sensitive Hampton Harbor area. The recent extension of town sewers to Glade Path and Island Path and favorable studies conducted by the Dept. of Health will help achieve the necessary water quality standards that we as a community strive to meet.

The town-funded improvements to our sludge storage and transfer facility are now complete and benefit the operation.



## **ROAD RESURFACING**

Our road resurfacing and rehabilitation program is a continuing one. During the year we resurfaced Diane and Susan Lanes, Tide Mill Road, Church Street, Brown Avenue, Wild Rose, Moccasin and Keene Lanes, and a portion of the Ashworth Avenue parking lot. Town personnel continue to perform usual maintenance services such as grade shimming, pothole repair and shoulder grading where necessary.

## **PAVEMENT MARKING**

During the year, parking spaces, crosswalks, slow school and stop lines throughout Town were painted. Also, center lines and fog lines were painted where necessary.

## **STREET SIGNS**

Street signs and traffic control signs are always a large problem to maintain. During 1995, we installed 305 signs, mostly due to vandalism. If at any time you see a sign missing, please call us at Public Works so that we can replace it.

## **SOLID WASTE**

Solid waste collection and disposal continue to be our largest responsibilities. Various plans for rubbish collection were discussed at last year's town meeting such as "pay per bag" however, the vote was to maintain the services as in the past. The landfill gates were closed to the public forever on April 30, 1995 and the actual closure process started shortly thereafter. Rubbish is now brought to the transfer station, where two compactors load several trailers which are then hauled by P & T Container to Waste Management, Inc.'s Turnkey Landfill in

Rochester under the 53-B contract for disposal. During the year the town handled approximately 8,980 tons of MSW (municipal solid waste), 5,529 tons of which was processed through the transfer station. We also received approximately 1,125 tons of wood and 238 tons of metal during 1995. The transfer station facility is running smoothly now, and also includes facilities for recyclables, metals, compost, and wood debris. Please visit us at the transfer station for a tour of how we handle today's trash and ask about our recycling program.

Please feel free to call us with any of your questions relating to Public Works matters. We will continue in our efforts to be as cost effective as we possibly can.

Respectfully submitted,  
John R. Hangen  
Director of Public Works

# ASSESSOR'S ANNUAL REPORT

The year 1995 has been very active for Hampton. There have been many new lots and condominiums approved, with even more in the works. The value of some condominiums has been making a come back as shown in the sales ratio studies. If the sales continue to show an intolerable difference as they are related to the assessment ration, some condominium projects will need to be reassessed; that goes for any neighborhood or property type also. We expect our sales ration to drop to 94%. It was 98% last year. This means that on the average the assessments are running 94% of the sales prices. This also means as an average the value of the town has increased 3% over the past year.

The total valuation of the town increased 7,261,100 primarily due to new construction and new lots. This is an increase of 0.065% over 1994. This figure is after any negative adjustments that have been made due to the abatement process in 1994 and items brought to the Assessor's attention since.

For 1996 we can foresee some major assessment additions to Hampton including Munro Muffler, Unitil, properties in the Oaks, Huckleberry Woodlands, Drakes Landing, Drakeside Road, Reddington Landing, Mill Road, High Street and Esker Road. Areas still under construction also include St. Cyr Drive, Falcone Circle, Hayden, Coffin, Heritage and Gale Road.

Below are some statistics that show how changes in expenditures and assessed value can effect the tax rate according to the 1995 tax rate figures:

\$107,106 of expenditure or revenue can change the tax rate ten cents;  
\$4,986,370 in assessment can change the tax rate ten cents

## Leased Land Sales Update

The leased land sales program is currently at 100% of market value. For those who aren't familiar with this program, it means the lessee's can purchase their lot from the town at 100% of market value. There are 71 lots remaining. We have had numerous mortgage payoffs this year and we have one new mortgage on the books.

The Assessor is working on changing the lease format for next year under direction of the Selectmen. The HBIC-99 Year Lease will be coming to an end in April of 1997 and those people still leasing will need to enter into a lease or purchase with the town before then, if they haven't already.

Respectfully submitted,  
Robert A. Estey, Assessor, CAE, CNHA  
Angela Sargent, Dep. Assessor, CNHA  
Joanne C. Ruel, Assessor's Assistant

# 1995 TAXABLE VALUATION BREAKDOWN

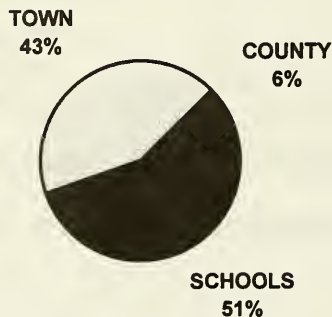
DESCRIPTION	VALUE	% OF VALUATION
TOTAL VALUATION	1,124,221,700	100.000%
EXEMPT PROPERTIES	50,249,800	4.470%
SCHOOLS	15,343,900	
MUNICIPAL	15,591,300	
CHURCHES	7,447,100	
OTHER	11,867,500	
TOT TAXABLE PROPERTY	1,073,971,900	95.530%
VALUATION EXEMPTIONS (ELDERLY, BLIND, ETC.)	2,916,000	.259%
TOTTAXABLE VALUATION	1,071,055,900	95.271%

DESCRIPTION	COUNT	VALUE	% OF TAXABLE PROPERTY
SINGLE FAMILY HOMES	4782±	624,942,100	58.190%
MOBILE HOMES	323±	9,140,400	0.851%
APT. HOUSES	310±	56,490,600	5.260%
RES. CONDOS	1730±	127,472,200	11.869%
TOTAL RESIDENTIAL PROPERTIES		818,045,300	76.170%
COMMERCIAL	331±	116,538,000	10.851%
INDUSTRIAL	14±	19,598,200	1.825%
UTILITIES		88,501,300	8.241%
COMM/IND CONDOS	215±	11,687,500	1.088%
TOTAL COMMERCIAL PROPERTIES		236,325,000	22.005%
VACANT LAND/CUR USE	560±	19,091,000	1.778%
MARSHLAND	213±	183,100	0.017%
LEASED PARKING SPACES	55	327,500	0.030%
TOTAL OTHER PROPERTIES		19,601,600	1.825%
TOTAL TAXABLE PROPERTIES		1,073,971,900	100.000%

## TWO YEAR TAX RATE COMPARISON

	1994	1995
GROSS ASSESSED VALUE:	1,067,205,200	1,073,971,900
Less Elderly/Blind:	-2,921,000	-2,916,000
NET ASSESSED VALUE:	1,064,284,200	1,071,055,900
NET PRECINCT VALUE:	223,572,100	214,490,600
Assessment Ratio	99%	94%
 TOTAL TOWN APPROPRIATION:	 13,434,218	 23,601,383
TOTAL REVENUES AND CREDITS:	-4,638,949	-13,977,493
NET TOWN APPROPRIATION:	8,795,269	9,623,890
COUNTY TAX APPROPRIATION:	1,476,433	1,507,262
TOTAL APPROPRIATION:	21,449,496	23,021,777
 BPT REIMBERUSEMENT:	 -199,848	 -213,264
WAR SERVICE CREDITS:	+120,400	+125,350
OVERLAY:	+202,993	+200,945
 PROPERTY TAXES TO BE RAISED:	 21,573,041	 23,134,808
PRECINCT TAXES TO BE RAISED:	223,387	323,994
 GROSS PROPERTY TAXES:	 21,796,428	 23,333,452
 MUNICIPAL RATE:	 8.50	 9.23
SCHOOLS RATE:	10.39	10.98
COUNTY RATE:	1.38	1.39
 TOTAL RATE:	 20.27	 21.60
 Exempt Precinct Rate:	 20.35	 21.94
Precinct Rate:	21.41	23.30

### TAX RATE BREAKDOWN





## Recreation & Parks Department

In 1995, there were many changes in the Hampton Recreation & Parks Department. However the good old basics have stayed the same. Our goal is to provide the community with a variety of affordable programs for all ages, to keep Hampton's public land beautiful and to provide newcomers, as well as long time residents, an opportunity to feel like and become part of the Towns' community. The philosophy of the department stays the same as the belief in the intrinsic value of physical activity and life enriching leisure programs.

This past year, the department saw the departure of long time Director, Sue DeMarco and long time Deputy Director, Jenny Lane as well as the Program Coordinator, Dyana Lassonde. Sue went on to become the Recreation Director in the Town of Narragansett, Rhode Island. Jenny is now in charge of the Randolph Recreation Department in Vermont. Best of luck and well wishes to Sue and Jenny in their new life endeavors. Dyana took on the Program Coordinator's position for the recreation department in the Town of Kennebunk, Maine and recently returned to Hampton as the full-time Recreation Director. Also gaining the new full-time Program Coordinator position with the Town was Amy O'Shaughnessy, the former recreation intern and part-time Program Coordinator. Linda Hardej stayed as the part-time Winter Secretary and June Trudeau the part-time Summer Secretary.

The departments major facilities are Tuck Field and Eaton Park which house such activities as the Coed Softball League, Men's Softball League, HAJH and Sacred Heart Baseball Teams, Hampton Youth Association Teams, Men's Soccer League, WHS Girls Softball Teams, Youth Soccer Travel Teams, Tuck Summer Camp, Little Warriors Football, Little Warriors Cheerleaders, summer tennis lessons, pickup basketball, as well as general use by residents when space is available. Our department also utilizes the Town's schools, Library and various churches to house our other programs. We have many thanks and gratefulness to those parties above that allow us to use their facilities. Without their generosity, we could not provide the 50+ hours of programming a week that is set aside for the enhancement of our community and the people in it.

We are very proud of the programs, special events, trips, lessons and leagues that we provide, and we welcome any suggestions that you might have to enhance our existing programs as well as ideas to add new ones.

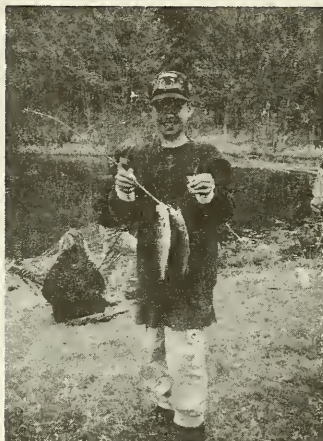
Many thanks to the Lane Library, Hampton Schools, churches, PTA, Public Works, Police and Fire Departments, the Rotary and the Hampton Youth Association for your continued support and assistance. Also special thanks to

the many people that are involved, through donations or volunteer efforts, in the Kids Kingdom Playground Project, with special thanks to Ellen Galvin and Judy Ward for heading up the project.

On behalf of the Hampton Recreation Staff, I would like to state that we have re-organized and we are anxious to serve your community with the same eager efforts and enthusiasm that you have enjoyed in the past. We are very much looking forward to seeing you in recreation in 1996!

Sincerely,

Dyana Lassonde  
Recreation Director



Some of the many happy faces that make all of our efforts worthwhile!

## BUILDING INSPECTOR

The Hampton Building Department experienced a record year in 1995. A total of 1,391 permits were issued representing approximately \$23,653,591 in property valuation. Included were several large commercial projects, the largest being the construction of UNITIL's main office scheduled for occupancy in late fall of 1996.

A total of 2,715 inspections were made including all new construction, zoning concerns, health issues, and other miscellaneous items.

1995 saw the addition of Matt Taylor as Assistant Building Inspector. A Hampton native, Matt has proven to be a valuable asset to the Building Department.

The following comprises a list of permits issued and the amount of valuation by the month.

NEW HOMES	123	PLUMBING	366
ELECTRICAL	257	MISCELLANEOUS	655

January	\$ 528,746	July	\$1,274,967
February	\$1,048,023	August	\$3,476,120
March	\$ 941,740	September	\$1,832,826
April	\$ 1,748,615	October	\$4,136,805
May	\$ 1,936,097	November	\$4,044,520
June	\$ 1,409,887	December	\$1,275,645

Respectfully submitted,

Donald Graves - Building Inspector  
Matt Taylor - Asst. Building Inspector  
Rita Richards - Secretary

<b>DR.</b>	<b>LEVY FOR YEAR of this REPORT</b>	<b>PRIOR LEVIES</b>
<b>UNCOLLECTED TAXES BEGINNING OF YEAR:</b>	<b>Year: 1995</b>	<b>Year: 1994</b>
Property taxes		1,807,080.62
Land Use Change		0.00
Yield Tax		0.00
Land Rent		0.00
<b>TAXES COMMITTED THIS YEAR:</b>		
Property Taxes	23,335,642.28	
Land Use Change	121,800.00	
Yield Tax	675.45	
Land Rent	17,328.01	
<b>OVERPAYMENT:</b>		
Property Tax	74,088.06	1,681.50
Interest collected on all Delinquent Taxes	21,813.12	103,839.08
<b>TOTAL DEBITS</b>	<b>23,571,346.92</b>	<b>1,912,601.20</b>
<b>CR.</b>		
<b>REMITTED TO TREAS. DURING FISCAL YR.:</b>		
Property Taxes	21,852,188.71	1,799,032.23
Land Use Change	121,800.00	0.00
Yield Taxes	486.37	0.00
Land Rent	17,328.01	0.00
Interest	21,813.12	103,839.08
<b>ABATEMENTS MADE:</b>		
Property Taxes	6,177.93	9,729.89
<b>UNCOLLECTED TAXES END OF YEAR:</b>		
Property Taxes	1,551,363.70	0.00
Land Use Change	0.00	0.00
Yield Tax	189.08	0.00
Land Rent	0.00	0.00
<b>TOTAL CREDITS</b>	<b>23,571,346.92</b>	<b>1,912,601.20</b>



<b>DR.</b>	<b>LAST YEAR'S LEVY</b>	<b>LEVY OF 1993</b>	<b>LEVY OF 1992</b>	<b>LEVY OF 1991 &amp; 1990</b>
<b>UNREDEEMED LIENS: BAL. at BEGINNING of FISCAL YEAR</b>		590,266.42	404,933.08	27,124.64
<b>Liens Executed During Fiscal Year</b>	1,041,838.93			
<b>Interest &amp; Costs Collected after Lien Execution</b>	38,057.08	75,780.11	143,131.95	6,615.38
<b>TOTAL DEBITS</b>	1,079,896.01	666,046.53	548,065.03	33,740.02
<b>CR.</b>				
<b>REMITTED to TREAS. DURING FISCAL YR.:</b>				
<b>Redemptions</b>	598,603.96	326,780.39	398,159.50	23,356.05
<b>Int. &amp; Costs</b>	38,057.08	75,780.11	143,131.95	6,615.38
<b>Abatements of Liens</b>	0.00	387.63	365.86	0.00
<b>Liens Deeded</b>	897.10	735.95	691.95	848.37
<b>Unredeemed Liens Bal. at Year End</b>	442,337.87	262,362.45	5,715.77	2,920.22
<b>TOTAL CREDITS</b>	1,079,896.01	666,046.53	548,065.03	33,740.02

In 1995, this office was responsible for a total of 16,930 current property tax bills and mailed 446 certified notices of tax lien, 159 certified notices of impending deeding, and 1000 notices of unpaid liens and taxes. We also collected a total of \$22,817,622. for the various tax, lien, and land rent payments, and \$320,364. in interest and fees. Liens were executed against 510 properties for non-payment of tax totaling \$973,008. This compares favorably with the previous year when it was necessary to impose 541 liens for \$1,095,748. of unpaid tax.

The tax collections to the end of 1995 showed a 1% improvement over 1994's collections. I attribute this trend to two factors: property owners who are refinancing because of lower mortgage interest rates, and to the success of the semiannual billing.

Respectfully submitted,  
Ann Kaiser, Tax Collector

# TOWN CLERK'S REPORT

1995 was a record year for the Town Clerk's Office. We registered 17,101 motor vehicles, added 3,541 new titled vehicles to the system and processed 16,740 State transactions. Also increasing our revenue were 795 dog licenses, 1058 UCC filings, 1,224 vital record requests together with 1,452 other miscellaneous filings. These 41,910 transactions brought the total amount collected to \$1,592,339.73.

To facilitate this growth we installed our first computer system with a software package specifically written for New Hampshire Town Clerks. This has simplified vehicle registrations at the window, while recording the transaction for both town and state simultaneously.

The new dog licensing law enacted last year by the Legislature has kept us busy as we are now required to notify owners of their licensing responsibilities. This has resulted in doubling the number of registered dogs in out town and I expect that number will go higher next year.

Boat owners may now register their boats through this office. In our first year as agents we registered 218 boats. This total will undoubtedly increase as more people become aware of the program.

1995 also brought changes to the personnel in the clerk's office. In January, longtime Clerk Jane Kelley retired. Jane had been a force in town politics for many years and her departure leaves a void in our office. Also retiring after many years was friend and co-worker Pat Gillick. We miss them both and wish them well in the future.

In May, Betty Poliquin joined the staff as Deputy Town Clerk. Betty is a Hampton resident and many know her from her previous position at Hampton Co-op Bank. Completing the office team is Joyce Williams who has served as bookkeeper since 1987.

I would like to thank the Hampton residents for your confidence in electing me Town Clerk and for the good wishes and support you have shown me during this transitional year. In 1996 I hope to continue to expand and enhance the service to the Town.

Respectfully,  
Arleen Andreozzi  
Town Clerk

## SUPERVISORS OF THE CHECKLIST

Local elections and School and Town District meetings kept the Supervisors of the Checklist busy in 1995. Besides holding voter registration sessions before the Town Meeting and the Hampton Winnacunnet School District meetings, a session was held December 1 for changes in party affiliation before the February 20, 1996 State Primary.

The voter legislation enacted in 1994 has made voting simpler, allowing qualified voters to register at the polls on election day, and allowing potential voters to register at the Town Clerk's office during regular business hours. Voters wishing to keep their Undeclared status may do so at the polls immediately after voting, eliminating a trip to the Town Office to re-register. The Supervisors are required to be in attendance at all elections involving the Town and School Districts. Other duties of the Supervisors include the addition and deletion of voters from the checklist, and changes of address, party and name. Our goal is to make voting a pleasure.

Not sure if you are still on the checklist? Updated checklists are found at both the Town Office and the Beach Fire Station. The December, 1995 statistics indicated there were 10,019 voters in Hampton. Party designations were 3,426 Democrats, 3,331 Republicans, 3225 Undeclared and 37 Libertarians.

Our job is made smoother by the efficient work done by Arleen Andreozzi, and the rest of the staff in the Town Clerk's Office. We would also like to recognize the work done by Angela Sargent and JoAnne Ruel of the Assessor's Office who coordinate the printing of the checklist for us. We appreciate the hospitality of Ann Kaiser, Tax Collector, who furnishes a quiet corner for our computer work.

Respectfully submitted,  
Charlotte K. Preston, Chairman  
Judith A. Dubois  
Betty H. Moore

# HIGHWAY SAFETY COMMITTEE

The Hampton Highway Safety Committee is an advisory committee to the town and meets monthly, on the fourth Monday of the month, in the Selectmen's Meeting Room. The committee is charged with the responsibility of advising the Town on ways to keep the roads of Hampton safe for vehicular and pedestrian traffic, as well as promoting highway safety in the town.

To this end, the Committee has advised the town on a number of matters over the past year, including review of a number of plans for proposed subdivisions forwarded by the Planning Board for review; numerous inquiries and requests from private citizens for stop signs, cautionary signs, etc.

Additionally, in its role of promoting safety on the streets of Hampton, the Committee, along with the Police Department and Recreation Department, sponsored a bicycle safety event and rodeo this past June. Approximately 75 youngsters and children attended and participated in riding activities organized by members of the Police Department and saw safety demonstrations and slide presentations put on by the Trauma Nurses talk Tough from Exeter Hospital. Following the safety talks, the children were fitted with bicycle helmets provided by the Exeter Hospital Associates and GFWC Quarterly Club of the Hampton's and signed contracts stating they would always wear their helmets when riding.

The Committee expresses its appreciation to the Hampton Police Department, Hampton Fire Department and Hampton Public Works Department for maintaining safe roads for the citizens of Hampton. We welcome the input of any resident interested in helping us to maintain the excellent record we have in this town for highway safety.

Respectfully submitted,  
Judith A. Park, Chairman  
Zane Blanchard  
Brian Lacey  
Al Roach  
Bob Ross



# CONSERVATION COMMISSION

Our Commission conducted the regular twelve monthly meetings and an additional meeting in July to review the Meadow Pond application. In total, we reviewed twenty-five wetland applications, investigated a half dozen violations, and conducted many site walks.

Dave Weber has continued his bird housing development in our marshes. We now have 60 bird houses and Dave tells us they are 90% inhabited by tree swallows who feed exclusively on mosquitoes. As in the past, Bonnie Thimble has supervised and worked with town citizens to cultivate thirty individual plots in the Victory Garden off Barbour Road.

Reid Bunker was instrumental in the November 11 dedication of the restored salt marsh marker on the South side of Route 101 next to the Tide Mill Creek Bridge. The original plaque listing the donors and the former commissioners responsible for the acquisition of this salt marsh was stolen. Thanks to local and state agencies, this new marker will stand in recognition of these donor families for generations to come.

The updating of our wetland ordinance is an ongoing project. Under Peter Tilton's direction, all have been involved and are hopeful that the needed corrections and additions to the ordinance will soon be adopted.

The Town voted in March to allow our Commission to obtain funding from the Current Use Change Tax. In 1995, the annual maximum of \$10,000 was deposited in our capital fund account for future conservation land acquisition or easement protection. These funds gave us the opportunity to execute an Option To Purchase Agreement with the Campbell family for the acreage adjoining the James House. Should this purchase be approved at Town Meeting, part of this property will be kept in conservation and part will be used by the Recreation Department.

The presence of purple loosestrife and other invasive plants is witness of the degradation of our salt marshes. Inlet restrictions are the main cause of this degradation. To help defray the expense of replacing culverts, dredging, and cleaning out these inlets, our commission is in the process of applying for a grant from the NH Coastal Program. We are hopeful that we will qualify for this matching grant money to do the necessary work to restore the vitality of our salt marshes.

Reid Bunker and Jim Clifford retired after many years of dedicated service. Betty Callanan stepped up from alternate to regular membership, Dan Gangai joined us as a new commissioner and Ellen Goethel and Peter Kowalski joined Irene Palmer as alternates.

The above Commissioners, including Alberta True and our dedicated secretary Sue Launi, have given much time throughout the year in an effort to protect our wetlands and natural resources. We look forward to working with all town officials in the coming year in pursuit of our goals.

Vivianne G. Marcotte  
Chairperson

# MUNICIPAL BUDGET COMMITTEE

This year has been a very busy one for the Hampton Municipal Budget Committee. The Budget Committee has put in many long hours deciding where your tax dollars should be spent. The committee approved the money for the landfill closure, Route 1 renovation and passed the Marston school addition onto the voters.

I would like to thank all the Budget Committee members for their dedication, long hours, ability to listen, exchange views, as well as their decision making abilities. I would also like to thank each and every family member of the Budget Committee members for putting up with our bi-weekly meetings in the months of January, February and March.

Thanks also goes to Karen Anderson, the Town Manager's Administrative Assistant for all the help she has given our committee this year. We would like to thank Audra Legere, who served as our secretary this year.

A reminder to the citizens of Hampton, our work ends before the School and Town Meetings. Your responsibility then begins as you need to attend the meetings and cast your vote on how your tax dollars should be spent.

Respectfully submitted,  
Virginia Bridle, Chairman  
Municipal Budget Committee

## TREASURER'S REPORT

Another successful year for the Town has come and gone. The year proved to be an excellent one for tax collections, therefore decreasing the need to borrow.

After negotiations with three banks, the Town was able to obtain a \$6,000,000.00 line of credit with a fixed interest rate of 5.02%. The result of increased tax collections meant that the Town only needed to borrow \$2,700,000.00 from the line of credit. The interest expense for the fiscal year ending December 31, 1995 was \$92,953.64 which is the lowest it has been in five years.

Because of the lesser need to borrow, the Town was able to invest its funds for a longer period of time, therefore increasing the amount of interest earned on its accounts. The total amount earned for the fiscal year ending December 31, 1995 was \$199,911.50.

We hope that this trend will continue as our ultimate goal would be not to borrow at all!

I look forward to a great 1996.

Ellen M. Lavin, CPA  
Town Treasurer

## TRUSTEES OF THE TRUST FUNDS

During 1995 a total of \$888,260.10 was earned from trust funds for the Town's General Fund to benefit the tax rate. Net revenue from the Real Estate Trust Fund was \$880,324.37 of that amount. Additionally, small amounts from special trusts went to the library and recreation departments for their purposes.

The Trust and Investment Group of the First National Bank in Portsmouth (and elsewhere, including branches in Hampton) continues its management of the RETF's portfolio under contract with the Board of Trustees. The Bank's fees, with municipal discount, amounted to \$16,289.46, a total that equals 2.08% of the \$781,801 of the gross income directly attributable to the Bank's investment activities. By law, up to 8% may be taken from income for this professional banking assistance. The remainder of the RETF's income came from Town-financed "leased-land" mortgages serviced by Fleet Mortgage Group, Inc., whose two operational subsidiaries are located in South Carolina and Wisconsin. Fleet receives fees amounting to 1/2% of the 12% Town-mortgage rate on collected accounts. During 1995, \$221,879.87 was added to the fund's principal amount from monthly mortgage payments and 11 mortgage payoffs. There was one sale in 1995; of the 650 original leased-land lots/parcels (412 direct leases and 238 in the HBIC Master Lease area), 71 (25 and 46 in each area) remain unsold. (See Assessor's report for further update.) The Trustees carry a year-end principal fund balance of \$12,241,024.05 in the RETF.

The Trustees continue to manage the oldest and newest trusts. No distributions from recovered assets have been received via FDIC regarding its 1991 taking of \$10,000 in notes (owned by the Trustees) upon the foreclosure of Bank Meridian. The 25-year notes, due June 1, 1996, constituted some of the Poor, Cemetery and Library trust funds.

The Irving "Soup" Campbell Children's Sports Scholarship Trust Fund continues to pay sports camp tuition through the Recreation and Parks Department. Another donation from the Rockingham Craftsmen was added to the principal. The Cemetery Burial Trust Fund grew by \$23,425 from the sale of graves in 1994; the fund now totals \$144,351, and produced \$6,528 of income in 1995 to offset some of the tax appropriation that funds the cemetery budget.

Other income came from the Cemetery Perpetual Care, Poor and Library Trusts, the latter being paid to the Library Trustees.

There was no activity in the Hampton Beach Village District's Capital Reserve Fund for purchases and projects; \$8,189 remains unspent. The new fire apparatus CRF was not received by the Trustees.

The Town's "Dump Closure" CRF was closed out with the \$401,371.29 balance being paid over to the Selectmen as the designated agents for withdrawal. A new Town CRF, for fire apparatus and equipment, was

created by Town Meeting in March and the \$45,000 appropriation was received in December.

The changing financial market, including a new wave of bank consolidations, the various problems of holding, as investments, Town-financed mortgage notes on dozens of former leased-land lots, and the increasing (and ever-changing) laws governing our activities have -- individually and collectively -- presented a great challenge to the Trustees. We will endeavor to live up to the trust placed in us by the electorate and will continue to protect the interests of the Town to the best of our ability.

#### TRUSTEES OF THE TRUST FUNDS

Robert V. Lessard, Chairman

John J. Kelley, Sr., Clerk

C. Raymond Gilmore, Bookkeeper



**TOWN OF HAMPTON**  
**REPORT OF THE TRUSTEES OF THE TRUST FUNDS**  
**FISCAL YEAR ENDED DECEMBER 31, 1995**

**P R I N C I P A L**

**I N C O M E**

FIRST DEPOSIT	FUND'S NAME	FUND'S PURPOSE	HOW INVESTED*	BEGINNING BALANCE	NEW FUNDS [OR W/D]	ENDING BALANCE	BEGINNING BALANCE	YEAR'S INCOME	EXPENDED FOR 1995	ENDING BALANCE
Poor Funds:										
1871	J.P. Towle	Poor	{ Common Fund \$ lp + 2p	2,000.00	\$	\$2,000.00	\$ 0.54	\$ 6.34	\$ 6.34	\$ 0.54
1891	J.P. Towle	"Water"	Com.Fund 2p	100.00		100.00	0.00	2.56	2.56	0.00
1898	J.P. Robinson	Poor	Com.Fund 1p	1,000.00		1,000.00	0.31	0.00	0.00	0.31
1903	S.J. Shaw	Poor	Com.Fund 1p	500.00		500.00	0.15	0.00	0.00	0.15
1924	H.A. Cutler	Poor	Com.Fund 2p	180.75		180.75	0.00	4.58	4.58	0.00
	TOTALS - Poor Funds -			3,780.75		3,780.75	1.00	13.48	13.48	1.00
Cemetery Perpetual Care Funds:										
1891-1954 (Various)	Cem.P.C.		Com.Fund 1c	4,750.00		4,750.00	0.00	0.00	0.00	0.00
1971-1986 (Various)	Cem.P.C.		Com.Fund 2c	20,800.00		20,800.00	6,027.12	1,125.96	1,394.45	5,758.63
	TOTALS - Cemetery P.C. Funds -			25,550.00		25,550.00	6,027.12	1,125.96	1,394.45	5,758.63
Library Funds:										
1933	L.A. Lane	Library	Com.Fund 1L	500.00		500.00	0.00	22.79	22.79	0.00
1936	I.M. Lane	Library	Com.Fund 1L	500.00		500.00	0.00	22.79	22.79	0.00
1916	A.C.M. Currier Dearborn Rm.	HNB Bond		2,000.00		2,000.00	0.26	0.00	0.00	0.26
1966	S.B. Lane	Library	FNB CD	2,500.00		2,500.00	0.28	114.41	114.41	0.28
1966	H.G. Lane C.T. Library	FNB CD		4,136.24		4,136.24	0.46	188.73	188.73	0.46
	TOTALS - Library Funds -			9,636.24		9,636.24	1.00	348.72	348.72	1.00
Campbell Sports Scholarship Fund:										
1991	Irving Campbell Children	FNB CD		3,529.21		3,529.21	72.31	182.88	101.54	153.65
Capital Reserve Funds:										
1983	HB Vil. Dist.	Cap. Expendts.	Ports.Savs.Bk.	5,155.55		5,155.55	2,639.40	394.29	0.00	3,033.69
1991	Town Dump Closure+	---		378,601.16		378,601.16	14,594.06	8,176.07	22,770.13	0.00
1995	Town Fire Fire/Rescue	FNB CD		0.00		45,000.00	0.00	75.49	0.00	75.49
General Fund Trusts:										
1984	H.Real Estate Revenue	Fed.Secs.+		12,019,144.18		221,879.87	0.00	896,613.83	896,613.83	0.00
1988	Cemetery Burial Revenue	FNB CDs		120,936.00		23,425.00	0.00	6,527.80	6,527.80	0.00
	GRAND TOTALS -			\$12,566,323.09		290,442.82	23,334.89	913,458.52	927,769.95	9,023.46

\* HNB = Hampton National Bank (Bank Meridian/now: FDIC)  
(a total of \$10,000 in Notes, 1p, 2p, 1c, Lib./Currier,  
taken by FDIC 10/91; Trustees' claim allowed but no pro rata  
distribution received in 1995)

Trustees  
☐ Robert V. Lessard  
☐ John J. Kelley, Sr.  
Trust Funds ☐ C. Raymond Gilmore

299.46 of this  
amount is being used  
for professional fees  
per RMA 311B-2.16

FNB = First National Bank (of Portsmouth)

# PLANNING BOARD

The Hampton Planning Board holds regularly scheduled meetings at the Town Office on the first and third Wednesday evening of every month. Last year the full board held 27 meetings including 55 Public Hearings.

The Planning Board, in November, unanimously approved the Capital Improvements Program, which is designed to chart and regulate spending over the next six years. Fred Pineo was the Chairman of the CIP Committee in this enormous effort.

The Selectmen's Representative to the Board was Thomas Gillick. In addition to the seven board members, meetings were attended by Steven Bird from the Rockingham Planning Commission; Donald Graves, Building Inspector and Matt Taylor, Assistant Building Inspector.

The following is reflective of the decisions rendered by the Board for 1995.

## **SUBDIVISIONS:**

Final Approval - 10 subdivisions containing 76 lots.

Conditional Approval - 1 subdivision containing 2 lots.

## **LOT LINE ADJUSTMENTS:**

15 minor lot line adjustments were approved.

## **SITE PLAN REVIEWS:**

Approved 10 site plans including the corporate offices for UNITIL Corporation, Munro Muffler and a Cellular One antenna.

## **CONDOMINIUM CONVERSIONS:**

One conversion of existing duplex structure was approved.

## **USE CHANGES:**

18 Use Changes were approved.

The Chairman wishes to extend it's sincere appreciation to Leila Lacey, who served as Board Secretary, and to Tom Gillick who served as a valued member for four years on the Planning Board. Tom served as an elected member and then as the Selectmen's Representative to the Board.

I wish to thank everyone associated with the Board, Town Department Heads and Commissions for their work and support during my term as Chairman.

Respectfully submitted,  
Edward "Sandy" Buck III  
Chairman

## HAMPTON HISTORICAL SOCIETY

The society offered several programs to the community of historic interest, as well as maintaining the Tuck Museum and its grounds at 40 Park Avenue. Preserving Hampton's past is the primary mission of The Historical Society and providing information to the community as an educational and research tool. The main museum contains furniture, paintings, military items, photographs, and books that are all representative of Hampton's past. Also on the grounds are an 1850's District Schoolhouse, a Fire Museum and a Farm Museum, with examples of early tools used in the farming and fishing industry in Hampton.

The grounds were the site of the Rockingham County Craftsmen's Fair and the Hampton Family Picnic, sponsored by the Chamber of Commerce, Recreation Department and the Historical Society. Our many volunteers assisted hundreds of visitors through the museum and with genealogical inquiries. Four programs were offered covering topics of collection care, the Civil War, town meetings (co-sponsored by the New Hampshire Humanities Council) and the Fuller Garden. The Museum provided tours for 11 elementary school classes, a group of British exchange students and local scouting groups. The summer exhibit "Cow's, Cod and Commerce: Hampton Turns to Business" was viewed by an additional 450 visitors and will expand and run through 1996, focusing on use for fourth and fifth grade students. Our mission has been complemented by a series of Living History programs provided by Pat Triggs and Harold Fernald. In the past year they have presented 27 programs to nearly 820 adults and children. This included 14 school groups and 13 community groups.

Our successful "Hampton in Bloom" garden tour was featured in June with more than 400 people attending. Several Hampton gardens were featured, with displays by selected crafts people and an optional luncheon at the Victoria Inn, featuring boxed meals from Serendipity and lectures by local gardening experts.

Our volunteers continue to improve and maintain the Museum, its buildings and grounds. Custom closets were built to house the costume collection, the hardwood floors were refinished, the front porch was scraped and painted and the shingles on the schoolhouse were replaced. Volunteers also worked many hours with the collections. Post cards and photos were placed in archival sleeves, our costumes were carefully preserved, storage areas were improved to house framed pictures, and genealogical information was compiled into notebooks for public use.

The highlight of our acquisitions was a 17th century Hampton box, now on display in the main museum.

Membership is at an all time high of almost 400, and is open to anyone supportive of our mission. Members receive the quarterly newsletter, "Gatherings From the Green."

Information on membership, visiting hours, tours or programs can be obtained by writing The Hampton Historical Society, P.O. Box 1601, Hampton, NH 03842 or calling 926-1757.

Respectfully submitted,  
Suzanne D. Falzone  
President



Each year hundred's of students visit the Tuck Museum to learn about local history. (Oct. 27, 1995 Readiness Class from Sacred Heart School)



## LANE MEMORIAL LIBRARY

1995 was a year of changes. Reference services were added by repositioning the reference desk to the main floor of the library and staffing it for a few hours daily, Monday through Friday. The circulation desk staff continued to answer reference requests at other times to the best of the collective staff's ability. The Children's Room was reopened two evenings a week. Children's videos were moved to the Children's Room where they can be checked out free, just like a book. Two computers were donated by people upgrading their personal equipment, and that provides two more computers for the public to use. A businessman donated a laminator to the work room, enabling us to preserve maps, posters, and other library materials. On the last day of 1995, a generous donor gave us a magnification machine which is now in the reference area. Invented for people with vision problems, it works by magnifying a page, letter, or any small item with details, and projecting the image onto a television screen. It has potential for people working with coins, stamps, or maps, who need to see all details magnified. At a time when everyone's finances are tight, it's great to get donations and it gives donors a good tax break! In addition to adding books, we've added framed art; entertainment and non-fiction videos; fiction and non-fiction audio tapes; music CD's; and we've started a circulating CD-ROM collection. We will have a magazine index on CD-ROM by the time this is read which will enable you to research magazine articles and be able to print many of them directly from the computer. Circulation for 1995 was 159,359 a figure which is up over 7,000 items from last year! Personnel changes were two valuable library staff members who left; Marie and Melissa are missed. Their two jobs were divided into three smaller jobs and Lori, Megan and Karen were hired in June. Barbara joined us in the Fall as a permanent substitute, ready to cover for those last minute sick calls.

The free New Hampshire Humanities Council programs from the "What is New Hampshire Reading This Month?" grant we were awarded in 1994, continued in 1995 with programs on the books: Amoskeag, A new Hampshire Literary Sampler, and A Prayer for Owen Meany. Local authors Brendan Dubois, and Rebecca Rule came and read from their newest works, and Peter Randall came and showed slides from his new book. The children's summer program, "Saddle Up a Good Book" was enjoyed by many, with the adults again participating by reading anything and everything connected to the western theme.

During 1995 preventative maintenance for the building was stressed and repairs continued on items that have met and exceeded their expected lifetime. One mouse met his demise in, and caused the failure of one of the system's motors.

The elected trustees, Catherine Anderson, Tom Donaldson, Jim Inglis,

Elizabeth Lavalee, and Jerry McConnell have met regularly and worked long and hard for the library. Staff members Alice, Joanne S., Joan and Kathy have been contributing regular columns to the local newspapers; Jean has been busier than ever with inter-library loans; Bill continues to keep up with technology and genealogy; while Mary, Joanne M., and the new staff work at the desks and do the regular library chores to keep new materials coming to you. A contingent of volunteers, numbering from twelve to fourteen during the year, have faithfully served the library throughout 1995, reading shelves and replacing books. The volunteers, as a group, have donated an average of twenty hours a week. We couldn't operate efficiently without them!

We all look forward to more changes for the better in 1996.

Respectfully submitted,  
Catherine Redden, Director

**WARRANT  
&  
BUDGET  
FOR THE  
TOWN  
  
OF  
HAMPTON  
NEW HAMPSHIRE**





**TOWN OF HAMPTON  
STATE OF NEW HAMPSHIRE  
1996**

**TOWN WARRANT**

To the inhabitants of the Town of Hampton, in the County of Rockingham, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Uptown Fire Station, 140 Winnacunnet Road on Tuesday, the twelfth of March 1996, at seven o'clock in the forenoon to act upon the following subjects: Articles 1 through 14. Polls not to close before eight o'clock in the evening.

In accordance with the action in Article 16 in the 1973 Town Warrant (pursuant to RSA: 32-a) the Board of Selectmen has set eight thirty in the forenoon in the Dodge Gym at Winnacunnet High School for the second session of the Annual Town Meeting to act upon the following subjects: Article 15 through Article 44.

**ARTICLE 1**

To choose by non-partisan ballot: One (1) Moderator for Two Years; Two (2) Selectmen for Three Years; One (1) Treasurer for Three Years; One (1) Trustee of the Trust Funds for Three Years; One (1) Supervisor of the Checklist for Six Years; Two (2) Library Trustees for Three Years; Two (2) Planning Board Members for Three Years; Four (4) Budget Committee Members for Three Years; One (1) Cemetery Trustee for Three Years; Two (2) Zoning Board of Adjustment Members for Three Years.

**ARTICLE 2**

On petition of 25 or more registered voters of the Town of Hampton, to see if the Town will vote to amend the zoning map and zoning ordinance of the Town by extending the BUSINESS (B) use district easterly on High Street by rezoning to BUSINESS (B) use, all of that portion of the area along High Street presently zoned for RESIDENCE B (RB) use, lying westerly of the High Street Cemetery and westerly of Academy Avenue, bounded and described as follows:

Beginning at a point 200 feet of the northerly side of High Street at the northerly projection of the westerly boundary line of land of the

Advent Church, now of the Faith Community Church; thence running easterly by a line parallel to and 200 feet northerly of the northerly side of High Street to the High Street Cemetery; thence southerly by the High Street Cemetery to said High Street; thence southerly across said High Street to a point at the intersection of the southerly side of High Street and the westerly side of Academy Avenue; thence southerly along Academy Avenue a distance of 200 feet to a point; thence westerly along a line parallel to and 200 feet southerly of the southerly side of High St. to a point at the southerly projection of the westerly boundary line of said Church; thence turning and running northerly along said line and the southerly and northerly projection thereof, to the point of beginning.

**Not Recommended by the Planning Board**

### **ARTICLE 3**

Are you in favor of the adoption of a Citizen's Petition proposed by 25 or more registered voters of Hampton to amend the Town Zoning Ordinance as follows:

#### **GROWTH MANAGEMENT ORDINANCE FOR THE TOWN OF HAMPTON**

**Authority:** This ordinance is enacted under the authority granted the local legislative body pursuant to Chapter 674:22, NH Revised Statutes Annotated, and in conjunction with the Town of Hampton's Master Plan and the Capital Improvements Plan.

**Purpose:** This Ordinance is enacted in general to guide and ensure the orderly development of land within the Town of Hampton; to promote and enhance the public health, safety and welfare of its resident; and for the following specific purposes: (RSA 674:16, II)

1. To manage growth within a framework that ensures compatibility with 1984 Town of Hampton Master Plan, as amended on 3/1/89 and supplemented in 1995, (hereafter called the Master Plan) and the 1995 Capital Improvements Program (hereafter called the CIP), as now or hereafter amended.
2. To permit the Town of Hampton to review and revise as needed the Subdivision Regulations, Site Plan Regulations, Zoning Ordinance, The Master Plan, the CIP and such other regulations and plans currently in existence or enacted in the future as deemed to be necessary so that the town may effectively manage its growth.

3. To prevent approvals of new development which may be "premature" (within the context of the Town of Hampton Subdivision Regulations, Section I, and Chapter 674:36, NH Revised Statutes Annotated) and thus incompatible with The Master Plan and growth management process.
4. To permit and encourage informed public debate on desired Subdivision Regulations and Zoning Ordinance provisions, along with such amendments as may be required to accomplish that purpose.
5. To ensure, for the present and future residents of the Town of Hampton, that adequate essential municipal services are available. Further, that such essential services including (but not necessarily limited to) education, public safety, the transportation infrastructure, water and sewer, shall be integrated within an orderly process for the anticipation and funding of sufficient capacity and characteristics to accommodate the impact of new development.<sup>1</sup>

### **PENDING APPLICATION**

The provisions of the Ordinance shall not apply to any plan or application for which jurisdiction has been taken by the Planning Board prior to the first legal notice of the first public hearing on this proposed Ordinance.

### **ENACTMENT**

Effective upon the legal posting of this Ordinance, the Board of Selectmen, the Planning Board, or Zoning Board of Adjustment shall not formally accept any subdivision or site plan applications for single family housing, two-family housing, multi-family housing, presite built housing, manufactured housing, or condominiums proposed pursuant to the New Hampshire Condominium Act, RSA 356-B1 to RSA 356-B69, or for the subdivision of land for residential purposes, until April 1, 1996. For the purpose of this regulation, multi-family is defined as: any building or group of buildings on a single lot containing three (3) or more dwelling units. This regulation shall apply to any subdivision or site plan applications for single family housing, presite built housing, manufactured home parks, or for any subdivision of land for residential purposed on any land located within the Town of Hampton formally accepted by the Planning Board after the posting date of this regulation.

In the event of demolition and reconstruction of a dwelling unit, said building may be rebuilt to its former use provided the new construction conforms to the dimensional requirements of the Zoning Ordinance and to the Construction Provisions and regulations of the Town of Hampton as amended.

---

<sup>1</sup> See: Appendix, "Finding of Fact"



## APPLICATIONS

Effective upon passage, applications for building permits shall be acted upon in the month following receipt. For the purposes of this section, each dwelling<sup>2</sup> unit represented by the application shall be equal to one point.

If the applications received represent a number of points (i.e. , dwelling units) equal to or less than the allocation for that month, building permits shall be issued by the Building Inspector. The basic allocation for each month is six (6) dwelling units, except as here after provided under "Carryover."

If the applications received represent a number of dwelling units in excess of the allocation for that month, those eligible for building permits shall be determined by a random drawing<sup>3</sup> from all applications received and/or "carried over", subject to the following limitations:

In order to assure equitable distribution of available permits, no single individual, partnership, corporation or other entity shall submit applications and/or received permits for more than three (3) dwelling units in any one month nor more than nine (9) dwelling units in twelve consecutive months.

The number of building permits issued for construction within one subdivision shall not exceed the limits set forth above, regardless of whether applications are submitted by developer for "'spec' houses," so called, or from individual owners of record of lots within the same subdivision.

No building permit secured through this process may be transferred to another individual, partnership, corporation or other entity.

The drawing shall be conducted no later than the fifth (5th) working day of the month following application.

Regulations for conducting the drawing process shall be drawn up administratively and subject to approval by the Board of Selectmen before implementation.

---

<sup>2</sup> As defined in Hampton's Zoning Ordinance

<sup>3</sup> See: Appendix. "Procedure for Random Drawing".



## **CARRYOVER**

Applications not selected shall carry over to the next drawing.

Unallocated dwelling units shall carry over to the next month.

In the event that less than seventy-two (72) dwelling unit permits have been issued by December 31 (or less than fifty-four (54) permits for the period of April 1 through December 31, 1996), the number of unissued permits shall be added to the allowable number for the succeeding year. Provided, however, that in no event will the number of permits issued in a calendar year exceed 110% of 72 dwelling units.

## **EXPIRATION**

This Ordinance shall remain in effect until such time as municipal services are adequate to meet the needs of the Town. The Board of Selectmen shall annually appoint a three (3) member Oversight Board to assess such adequacy.

The Oversight Board will categorize the needs and objectives of the Town in the context of the Master Plan and the CIP shall report its findings and recommendations to the Planning Board not later than October 1 of each year.

This annual reexamination is specifically focused on the relaxation and eventual expiration of the Ordinance. The Town of Hampton may repeal (in whole or in part) this regulation after appropriate public hearings and if, in its judgment, the unusual circumstances prompting its enactment no longer apply.

## **ADMINISTRATIVE APPEALS**

- I. Appeals to the Board of Adjustment concerning any matter within the board's powers as set forth in RSA 674:33 may be taken by any person aggrieved or by any officer, department, board, or bureau of the municipality affected by any decision of the administrative officer. Such appeal shall be taken within 20 days of a decision by the Planning Board or Administrative Officer as provided by the rules of the board, by filing with the officer from whom the appeal is taken and with the board a notice of appeal specifying the grounds thereof. The officer from whom the appeal is taken shall forthwith transmit to the Board of Adjustment all the papers constituting the record upon which the action appealed from was taken.
- II. for the purposes of this section:

- (a) The "Administrative Officer" means any official or board who, in that municipality, has responsibility for issuing permits or certificates under the Ordinance, or for enforcing the Ordinance, and may include a building inspector, Board of Selectmen, or other official or board with such responsibility.

(b) A decision of the administrative officer' includes any decision involving construction, interpretation or application of the terms of the ordinance. It does not include a discretionary decision to commence formal or informal enforcement proceedings, but does include any construction, interpretation or application of the terms of the ordinance which is implicated in such enforcement proceedings.

- III. If, in the exercise of subdivision or site plan review, the Planning Board makes any decision or determination which the board states is based solely upon the terms of the Zoning Ordinance, or upon any construction, interpretation or application of the Zoning Ordinance, which would be appealable to the Board of Adjustment if it has been made by the administrative officer, then such decision may be appealed to the Board of Adjustment under this section.

### **CONFLICTS**

Where any provision of this regulation imposes restrictions different from those imposed by any other provision of ordinances of the Town of Hampton, or any other rule or regulation or other provision of law, whichever provision is more restrictive or imposes higher standards shall control.

### **SEPARABILITY**

If any provision of this Ordinance, or the application thereof to any person or circumstances is adjudged invalid by a court of competent jurisdiction, such judgment shall not affect or impair the validity of the remainder of this regulation or the application thereof to other persons or circumstances.

### **AMENDMENTS**

This Ordinance may be amended by the Town of Hampton after a public hearing on said amendments in accordance with procedures set forth in RSA 674:22.

## **EFFECTIVE DATE**

The effective date of this Ordinance shall be upon posting by the Hampton Planning Board.

(APPENDIX CONTAINING FINDINGS OF FACT AVAILABLE IN PLANNING BOARD OFFICE)

**Recommended by the Planning Board**

## **ARTICLE 4**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To modify the Growth Management Ordinance as proposed by Citizens Petition to make the following changes. (This revision will become null and void if the Growth Management Ordinance as proposed by Citizen Petition is not adopted.):

- a. Insert a new section entitled ELDERLY HOUSING after the section entitled ADMINISTRATIVE APPEALS to read as follows:

### **ELDERLY HOUSING**

Elderly Housing, as defined in RSA 204-C:1, is excluded from this ordinance.

Types of Elderly Housing to be absolved from this ordinance are: Group Shared Residence<sup>4</sup>, Supportive Agency-Sponsored Group Shared Residence<sup>5</sup> Congregate

---

<sup>4</sup> Group Shared Residence: shared housing structure where more than three unrelated people reside with at least one kitchen. The are not the stereotypical "group home", nor are they halfway houses for deinstitutionalized persons. Each resident has his or her own bedroom and share the rest of the living space in the house. Together, all residents make the decisions about the management of the house in most cases, and they share in the daily running of the house while pursuing their own individual lives outside the house. (There are two types of shared residences: (1) the agency-sponsored group shared residence that may or may not provide a sheltered or supportive environment and (2) the self-initiated group shared residence where individuals cooperatively purchase or rent a dwelling.

<sup>5</sup> Supportive Agency-Sponsored Group Shared Residence: housing situation in which an agency owns or rents the home, and the residents pay rent to the agency. The agency offers a package of services included in the rental of space in the residence. Such services could include meal preparation, transportation, housekeeping, laundry service, shopping, and counseling. The residents may



Housing<sup>6</sup> and Lifecare or Continuing Care Retirement Communities<sup>7</sup> or any other Elderly Housing that the Planning Board considers appropriate to exclude, after a public hearing. (Definitions were taken from Home-Sharing and Other Lifestyle Options by Jo Horne and Leo Baldwin, an educational and public service project by the American Association of Retired Persons, AARP.

- b. Replace the existing section entitled APPLICATIONS and the corresponding Appendix, "Procedure for Random Drawing" with the following section:

### APPLICATIONS

Effective upon passage of this ordinance, building permits for dwelling units within a subdivision shall be issued in order of receipt of applications, subject to the following provisions.

For purposes of allocation, each dwelling unit within a building shall be considered to have used one building permit.

Except as hereinafter provided, the total number of building permits issued in a twelve month period shall not exceed seventy-two (72).

The developer(s) of a subdivision may apply for building permits for up to twenty-five percent (25%) of the dwelling units within the project, not to exceed a limit of six in one month nor nine in a period of twelve consecutive months.

A total of nine (9) of seventy-two (72) permits allocated for the year shall be reserved for subdivisions of three or fewer lots. In the event these reserved permits are unused by September first, of any given year, they may be added to the total available as provided above.

---

or may not have a voice in the management of the home and selection of future residents.

<sup>6</sup> Congregate Housing (also called sheltered or "enriched" housing): multi-unit structure where residents usually live in their own apartments and come to a common area for some or all of their meals. Usually there are supportive services such as housekeeping, transportation, and social or recreational activities.

<sup>7</sup> Lifecare of Continuing care Retirement Communities: planned communities offering a range of choices for residents under a contractual arrangement, possibly including independent living units, assisted or personal care living units, and long-term care. Residents may move from one level of accommodation to another as their needs change. Residents may be required to pay a substantial entry fee plus a monthly payment calculated to provide the wide range of services throughout the resident's life.



The number of building permits issued for construction within one subdivision shall not exceed the limits set forth above, regardless of whether applications are submitted by developer for " 'spec' houses," so called, or from individual owners of record of lots within the same subdivision.

No building permit secured through this process may be transferred to another individual, partnership, corporation or other entity."

- c. Delete the first paragraph of the section entitled "CARRYOVER"

ARTICLE 5

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article III - Use Regulations, by adding a new Article 3.5 to read as follows:

"3.5 Retail Sales.

RAA	RA	RB	RCS	B	BS	I	G
X	X	X	X	P	P	P	P"
AND							

Amend Article 1.6 - Definitions, by adding a new definition of Retail Sales to read as follows:

"Retail Sales: Establishments engaged in selling goods or merchandise to the general public for personal or household consumption and rendering services incidental to the sales of such goods."

ARTICLE 6

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article 2.4 - Special Flood Hazard Area, by amending Article 2.4.3 - Definitions, to delete the definition numbering system (e.g., 2.4.3-A. through 2.4.3-Q.). reorganize the definitions into alphabetical order, and add the following new definitions:

.. "Breakaway wall" means a wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.

“FEMA” means the Federal Emergency Management Agency.

“Flood” or “Flooding” means a general and temporary condition of partial or complete inundation of normally dry land areas from: (1) the overflow of inland or tidal waters, and (2) the unusual and rapid accumulation or runoff of surface waters from any source.

“Flood Boundary and Floodway Map” (Floodway Map) is an official map of the Town of Hampton, on which FEMA has delineated the “Regulatory Floodway”. This map should not be used to determine the correct flood hazard zone or base flood elevation, the Flood Insurance Rate Map (FIRM) will be used to make determinations of flood hazard zones and base flood elevations.

“Flood Elevation Study” means an examination, evaluation, and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination and determination of mudslide or flood - related erosion hazards.

“Flood Insurance Study” - see “Flood elevation study”.

“Flood proofing” means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

“Floodway” - see “Regulatory Floodway”.

“Highest adjacent grade” means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

“Historic Structure” means any structure that is:

- (a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- (b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- (c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

(d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

- 1) By an approved state program as determined by the Secretary of the Interior, or
- 2) Directly by the Secretary of the Interior in states without approved programs.

“Mean sea level” means the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on a communities Flood Insurance Rate Map are referenced.

“Special flood hazard area” means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an FHBM or FIRM as zone A, AO, A1-30, AE, A99, AH, VO, V1-30, VE, V, M, or E. (See - “Area of Special Flood Hazard”)

“Substantial damage” means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.”

AND

Amend Article 11.6 Floodplain Development Regulations, by adding a new Article 11.6.6a to read as follows:

“11.6.6a Along watercourses that have not had a Regulatory Floodway designated, no new construction, substantial improvements, or other development (including fill) shall be permitted within zones A1-30 and AE on the FIRM, unless it is demonstrated by the applicant that the cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.”

## ARTICLE 7

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article X - BUILDING PERMITS AND INSPECTIONS by making the following changes:

Amend Article 10.1 (1st paragraph) to read as follows:

“10.1 No person shall undertake any excavation, construction or alteration in connection with any provisions of this ordinance until a written permit for such activity has been secured from the Building Inspector. A permit shall not be required in the case of repairs unless such repairs include alteration or new construction in excess of five hundred dollars (\$500.00).”

Amend Article 10.1.1 to read as follows:

“10.1.1 A detailed plan of all proposed work shall be submitted with the application. Plans to include architectural elevations of proposed work, floor plans, and a plot plan.”

Amend the second sentence of Article 10.1.4 to increase the minimum threshold of construction costs for requiring a building permit from \$100.00 to \$500.00.

ARTICLE 8

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article 3.28 to add “landscape materials” as a permitted use in the B, BS, I and G districts to read as follows:

“3.28 Coal, coke, wood, building material yards and landscape materials storage and sales.

RAA	RA	RB	RCS	B	BS	I	G
X	X	X	X	P	P	P	P”

ARTICLE 9

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article IV, DIMENSIONAL REQUIREMENTS, by adding a new footnote #9 to read as follows:

“(9) In cases where properties are non-conforming by reason of any or all of the provisions of this article, an addition or expansion which otherwise meets the provisions of 4.4 through 4.8 inclusive, shall be permitted without variance. This provision shall not apply to properties deemed to be non-conforming, in whole or in part, by reason of Article III, USE REGULATIONS.”



## ARTICLE 10

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article 1.4 - Board of Adjustment, by making the following changes:

Replace the existing Article 1.4 with the following:

"1.4 Board of Adjustment: The Board of Adjustment shall consist of five members. The members shall be elected in the manner prescribed by RSA 669, as amended. The terms of members shall be in accordance with RSA 673:3 and RSA 673:5, II, as amended. Up to three alternate members may be appointed by the Board of Adjustment. In addition to the general powers granted to the Board of Adjustment by RSA 674:33, as amended, the Board may:"

Move the existing Article 1.4.3 up to Article 1.4.2 (which was deleted in 1991) and insert a new Article 1.4.3 to read as follows:

"1.4.3 Hear all building code appeals."

## ARTICLE 11

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

A-13

Amend Article III -USE REGULATIONS by amending Article 3.37 to prohibit dwelling units in businesses in the Industrial District and permit only one single-family residence/business arrangement per lot in the Business District, so that it reads as follows:

"3.37 Dwelling units used as a principal place of residence of the owner or proprietor and from which a business not otherwise prohibited is conducted by the owner or proprietor.\*

RAA	RA	RB	RCS	B	BS	I	G
X	X	X	X	P	P	X	P

\*(Amended 1981)

3.37.1 In the B District, only one single-family residence/business arrangement described in 3.37 shall be permitted per lot of record."

## ARTICLE 12

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article I - GENERAL by inserting a new Article 1.4.4 which reads as follows:

“1.4.4 Any property owner(s) granted a variance shall have a period of two years from the date of said grant to implement the terms of the variance, either by evidence of a use change or substantial (i.e., at least 20%) construction/alteration/renovation. Failure to do so shall result in the grant becoming null and void, unless the owner(s) apply(ies) for a one year extension. Such an application shall be subject to the same requirements as any other petition for a variance and shall be filed at least one month prior to the month of expiration.

Current owners of property upon which there is a variance not yet implemented shall have a period of two years from the date of passage of this provision to comply with the same terms set forth above for a new variance. Failure to do so shall result in the grant becoming null and void, unless the owner(s) apply (ies) for a one year extension. Such application shall be subject to the same requirements as any other petition for a variance and shall be filed at least one month prior to the month of expiration.

In the case of a variance which is relied upon by the owner of property in subsequently obtaining subdivision or site plan approval, that variance shall expire on the expiration of the subdivision or site plan approval. Current owners of property upon which there is a variance not yet implemented shall have the shorter of two (2) years or the period specified in the terms of the site plan and/or subdivision approval, unless an extension is granted by the Zoning Board of Adjustment for good cause shown.”

## ARTICLE 13

Are you in favor of the adoption of the following amendment to the Town Zoning Ordinance as proposed by the Board of Selectmen?

Amend Article 1.6 - Definitions, by replacing the existing definition of Frontage with the following:

**“Frontage:** The length of the lot bordering on and providing access to a Class V (or better) highway that has not been discontinued as an open highway and made subject to gates and bars by vote of the Town, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the Planning Board. Footage requirements specified in Article IV, Dimensional Requirements, of this Ordinance shall be contiguous.”

**Recommended by the Planning Board**

## **ARTICLE 14**

Shall we adopt the provisions of RSA 40:13 to allow official ballot voting on all issues before the Town? (By Petition)

## **ARTICLE 15**

To see if the Town will vote to raise and appropriate the sum of \$1,350,000 for the purpose of preparing plans and specifications, permit applications, land acquisitions, and/or easements and for the construction of sewerage facilities recommended in the Town's 201 facilities Planning Study for the Sun Valley Area Sewers, requirements which are contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), and will qualify the Town for Federal and State Funds, such sum to be raised by the issuance of Serial Bonds and Notes not to exceed \$1,350,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes to determine the rate of interest thereon, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton; additionally to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose, and to allow the selectmen to expend such monies as become available from the Federal and State governments and pass any vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

(Note: The bonding and expenditure will be less if Sun Valley is allowed to tie into the Seabrook sanitary sewer system.)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 16

To see if the Town will vote to raise and appropriate an amount up to \$162,400 to be used to exercise an existing purchase option to acquire 14.4 +/- acres of land and the buildings located on Towle Farm Road, known as the Campbell Farm shown on Hampton Tax Map 129 Lot 26. The intent is to use this land for town recreation and conservation purposes. Such sum to be raised by the issuance of bonds or notes for a three year period under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended).

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of \$115,000 for the purchase of one ambulance. Such sum to be financed through the issuance of a bond or note for a period of three years under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended).

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee at \$100,000**

## ARTICLE 18

To see if the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$13,907,822.00.

**Recommended by the Budget Committee**

## ARTICLE 19

To see if the Town of Hampton will vote to raise and appropriate the sum of \$51,000 for the purpose of playground improvements at the beach playground as recommended by the Capital Improvements Program. This money would be in addition to the \$44,000 contributed by the Precinct to the project. The amount would be further reduced by the amount of the Parking Lot Revenues Warrant article if passed. All work to be completed by May 24th. (By Petition)

**Not Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**



## **ARTICLE 20**

To see if the Town will vote to raise and appropriate Thirty-five thousand seven hundred and seventy-five dollars (\$35,775) for the purpose of digitizing the town tax maps and the purchase of an ArcView printer. This is the first installment of a four year program totaling approximately \$125,000.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## **ARTICLE 21**

On the petition of the non-profit citizen's group, Kid's Kingdom Committee and at least 25 legal voters: To see if the Town will vote to raise and appropriate the sum of \$35,000 for the purpose of supplementing privately raised funds to design and construct a community park and playground to be located within the boundaries of the Town of Hampton.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## **ARTICLE 22**

On petition of William O'Donnell, 32 Ocean Drive, Hampton, NH and at least 24 other registered voters of the Town of Hampton: To see if the Town will vote to raise and appropriate \$27,000 for the purchase of a surf rake to be used for the cleaning of those beach areas not regularly cleaned by the State and to apply for and expend any State, Federal or private funds which may be available to offset any or all of the amount so raised.

**Not recommended by the Board of Selectmen**

**Not recommended by the Budget Committee**

## **ARTICLE 23**

To see if the Town will vote to appropriate-only the sum of \$18,100 to be deposited in the Cemetery Burial Trust Fund, the interest from which will be withdrawn annually and deposited into the Town's General Fund as an offset to the amount appropriated for the maintenance of the cemeteries. This appropriation will not effect the 1996 Town Tax Rate.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 24

To see if the Town will vote to appropriate-only \$25,769.33 from the undesignated fund balance in order to pay off loan interest expenses during the construction phase of the sewerage projects in 1992 \$2.70 Million bond issue so that the Town will not be paying interest on that interest over the twenty-year period of the formal bonding agreement. This amount will not be placed on the 1996 Tax Rate by way of this appropriate-only vote.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of \$20,000 for the purpose of developing public access computer and Internet services at the Lane Memorial Library. (By Petition)

**Not recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 26

To see if the Town will vote to raise and appropriate \$17,000 and to appropriate-only from special revenue an additional \$13,000 to carry out culvert/inlet projects as a saltmarsh restoration program on Drakeside Road (\$26,000) and at two (\$4,000) sites along the railroad right-of-way south of the Routes 1-101 Interchange, east of Route 1. Involved in the program are the Conservation Commission, the Department of Public Works, Beachview Realty Trust and the New Hampshire Coastal Matching Grants Program. The \$17,000 raised and appropriated will be offset by any further non-tax revenue received from the Coastal Grant to the maximum \$15,000 applied for on a 50-50 basis. Any such amount received will, as revenue, offset the \$17,000 raised and appropriated, and, to that extent, will have no effect on the tax rate. Should the maximum amount of non-tax revenue be received, the net amount on the tax rate will be \$2,000.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 27

On petition of Ellen M. Lavin and 30 other registered voters of the Town of Hampton, to see if the Town will vote to raise and appropriate Thirteen Thousand Five Hundred Dollars (\$13,500) for the salary of the Town Treasurer of the Town of Hampton.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 28

On petition of Richard Gibbons, 102 Mace Road, Hampton, NH and 25 or more registered voters of the Town of Hampton: to see if the Town will vote to support the Hampton Christmas Parade and related activities and raise and appropriate the sum of two thousand, five hundred (\$2,500.00) to help defray the expense of the 1996 events. Said funds to be paid to the Hampton Beach Area Chamber of Commerce.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 29

On petition of Catherine Hafner and others, to see if the Town of Hampton will vote to raise and appropriate the sum of \$500.00 for the support of Coastal Employment Associates, Inc. Coastal Employment operates a vocational day program for disabled people. It is our responsibility to help find employment and integrate these individuals into the community.

**Not recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 30

Upon petition of Kenneth W. Malcolm and others, request the town raise and appropriate \$450.00 to purchase three (3) Planetarium Library passes. These passes will be held by the Lane Library and loaned to Hampton residents in the same order and procedure used in loaning books and/or videos.

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 31

On petition of Susanne Falzone, and twenty-five or more registered voters of the Town of Hampton, to see if the Town will vote to authorize and direct the Selectmen to exchange certain Town owned real estate located on the northerly side of Park Avenue for real estate owned and/or leased by the Hampton Historical Society (Society) and located on the northerly side of Park Avenue. The respective parcels of real estate are illustrated and described on a plan of the land prepared by Richard P. Millette and Associates and dated 12/7/95. The real estate to be conveyed to the Society consists of the real estate under and around the Tuck Museum buildings and the adjoining "Old Academy Lot", and the real estate to be conveyed to the Town consists of all of the land leased and owned by the Society located outside the "loop road" around the Tuck Museum buildings and the road itself. The conveyance to the Society shall be subject to a condition that land shall revert to the Town in the event it is ever conveyed to a third party or ceases to be used for preserving the history of the Town, and also subject to the condition that no freestanding buildings shall be placed on the "Old Academy Lot". The purpose of this exchange is to clean up lot line, document ownership, and give the Town full ownership and control of the roadway.

## ARTICLE 32

To see if the Town will vote to authorize the Board of Selectmen to grant an easement or lease to the Hampton Historical Society, Inc., for use of certain real estate under and around the Tuck Museum buildings and to accept from the Hampton Historical Society, Inc., an easement, lease or deed for other property located on the northerly side of Park Avenue to be used for public purposes. The parcels of real-estate referred to herein are shown on an unrecorded plan of land prepared in 1995 by Richard Millette and Associates.

## ARTICLE 33

To see if the Town will vote to authorize the Board of Cemetery Trustees to withdraw a sum of money from the Cemetery Burial Ground Fund for the purchase of new Cemetery truck. This will have no effect on the 1996 tax rate. (By Petition)

**Not recommended by the Board of Selectmen**

**Not recommended by the Budget Committee**



## **ARTICLE 34**

To see if the Town will vote to authorize the privatization of the Town parking lots, located between Great Boar's Head southerly to the Hampton River and which are run as a town business, to the highest bidder(s).

## **ARTICLE 35**

To see if the Town will vote to amend one aspect of the process in selling the traditional leased land at the beach, as defined by the Special Town Meeting of December 8, 1983, and as authorized by the Special Town Meeting of May 11, 1982, to change the maximum amount of the purchase price that will be financed by the Town from one hundred percent to eighty percent. There still will be no down payment, per se, to the Town. This change will require some beginning equity from the mortgagor which, it is hoped, will reduce the Town's legal expense that is now being encountered from mortgage defaults by those who have little or no equity in their land purchases.

## **ARTICLE 36**

To see if the Town will vote to amend Section 6 of the Warrant Article at the May 11, 1982, Special Town Meeting on the sale/lease of the traditional leased-land lots at the beach to the extent that the maximum term of any lease on said lots shall be twenty years to correspond to the maximum term in Section 4 for any Town-financed first-mortgage sale. The current maximum term for such leases is twenty-five years.

## **ARTICLE 37**

To see if the Town will vote to amend Section 6 of the 1982 Leased Land Sales Program, as authorized by the Special Town Meeting of May 11, 1982, to allow for the leased land rent amount for all new and renewal leases of the approximately 70 lots which have not been purchased to be 2% of the previous year's assessed value of the land, due annually by April 1st for the calendar year.

## **ARTICLE 38**

To see if the Town will vote to delegate to the Board of Selectmen the authority to accept, after a public hearing, the public dedication of a street that corresponds in its location and lines with a street shown on a subdivision or street plat approved by the Planning Board, provided that such street has been constructed to applicable Town standards and specifications, including drainage requirements, if necessary, as determined by the Board of Selectmen or its agent, and provided that a properly drawn and executed deed to the Town has been received. This delegation of authority shall remain in effect until rescinded by majority vote at an Annual or Special Town Meeting that has been duly warned of such proposed rescission. (Legal authority: RSA 674:40-a)

## **ARTICLE 39**

To see if the Town will vote to authorize the Board of Selectmen to convey to Neil and Lorice Moore two parcels of land shown on Map 218 Lot 9 as listed below: Parcel "A" consisting of .203 acres and Parcel "B" consisting of .134 acres. Conveyance cost to be determined by the Assessor. (By Petition)

## **ARTICLE 40**

On petition of Jeff Houston and at least 24 other registered voters, to see if the Town will vote to transfer all of the Town's right, title and interest in and to the following parcel of land: Map 245, Lot 004, located at 575 Ocean Boulevard from the Town of Hampton to Jeff Houston. If approved, Jeff Houston will gift to the Town the entire marshland portion of said lot that is West of 91.62 feet of the lot line along the westerly sideline of Ocean Blvd., together with an easement running from the said marshland over other land of just Jeff Houston to Ocean Blvd. for the normal and customary purpose of providing access to and from the marshland. Said easement will be along the northerly lot line, having a uniform width of eight feet. The net transfer of land to Jeff Houston is approx. 1,959 square feet. The Town will incur no costs related to either transfer. The land will be transferred at a value of \$1,000.00

## ARTICLE 41

Shall we adopt the provisions of RSA 31:95-c to restrict 20% of the gross lease and rental income from the town's parking areas located within the Hampton Village District to the purpose of town owned infrastructure within the Village District boundaries. Such revenues and expenditures shall be accounted for in a special revenue fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the General Fund Accumulated Surplus. This will be a non-lapsing account per RSA 32:3, VI. The infrastructure items will be determined by the Precinct Commissioners, Public Works Director and the Town Manager at budget time. The purpose of the first years fund shall be for proposed Playground improvements. (By Petition)

**Not recommended by the Board of Selectmen**

**Not Recommended by the Budget Committee**

## ARTICLE 42

To see if the Town will vote to establish a Heritage Commission in accordance with the provisions of RSA 673 and RSA 674, or take any other action relating thereto. (By Peition)

## ARTICLE 43

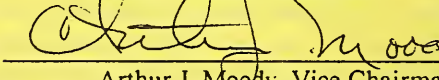
To see if the Town will vote to authorize the Board of Selectmen to appoint (3 or 5 or 7) citizens as members of the Heritage Commission pursuant to the provisions of RSA 673:4-a and 673:5, and to appoint not more than five additional citizens as alternate members, or take any other action relating thereto. (By Petition)

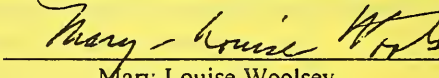
## ARTICLE 44

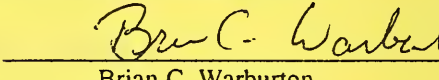
To transact any other business that may legally come before this meeting.

### HAMPTON BOARD OF SELECTMEN

  
Paul L. Powell, Chairman


  
Arthur J. Moody, Vice Chairman

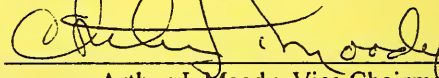
  
Mary-Louise Woolsey

  
Brian C. Warburton

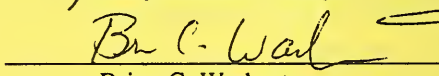
  
Michael T. Plouffe

A True Copy Attest:

  
Paul L. Powell, Chairman

  
Arthur J. Moody, Vice Chairman

  
Mary-Louise Woolsey

  
Brian C. Warburton

  
Michael T. Plouffe



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. Box 1122  
Concord, NH 03302-1122  
(603) 271-3397

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE  
PROVISIONS OF RSA 32:14 THROUGH 24



BUDGET OF THE TOWN

OF \_\_\_\_\_ HAMPTON \_\_\_\_\_ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19 96 to December 31, 1996 or for Fiscal Year

From \_\_\_\_\_ 19 \_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_

**IMPORTANT:** Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**  
RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

*Virginia Buelke* Chairman  
*Paul Comer*  
*William F. Evergreen*  
*Bill Callaway*  
*James C. Jacey*

Date 2/14/96

*John Rogers*  
*John Rogers*  
*John Rogers*  
*John Rogers*  
*John Rogers*  
*John Rogers*

PURPOSE OF APPROPRIATION (RSA 31:4)			1	2	3	4	5
						Budget Committee	
Acct. No.		W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Appropriations	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT							
4130	Executive		87,932	85,839	85,125	74,360	10,765
4140	Elec., Reg., & Vital Stat.		123,681	101,154	120,438	120,438	
4150	Financial Administration		409,538	397,717	426,312	426,312	
4152	Revaluation of Property						
4153	Legal Expense		90,000	271,787	95,500	95,500	
4155	Personnel Administration		347,735	325,070	460,111	460,111	
4191	Planning and Zoning		30,748	31,899	30,555	30,555	
4194	General Government Bldg.		37,600	37,861	46,750	48,033	
4195	Cemeteries		49,614	49,869		52,974	
4196	Insurance		1,297,881	1,220,946	1,190,510	1,190,510	
4197	Advertising and Reg. Assoc.						
	Treasurer's Salary	27	12,978	12,978	13,500	13,500	
4199	Other General Government		52,000	49,950	50,750	50,750	
PUBLIC SAFETY							
4210	Police		2,507,229	2,428,923	2,674,788	2,682,062	
4215	Ambulance						
4220	Fire		2,227,462	2,205,832	2,376,753	2,378,642	5,000
4240	Building Inspection		112,207	103,292	117,637	117,637	
4290	Emergency Management		500		500	500	
4299	Other Public Safety		19,000	15,647	24,500	24,500	
HIGHWAYS AND STREETS							
4312	Highways and Streets		861,581	846,533	944,845	945,695	
4313	Bridges/Paving/Reconstruction		397,166	381,216	474,400	433,400	41,000
4316	Street Lighting		156,495	153,404	145,940	145,940	
SANITATION							
4323	Solid Waste Collection		518,945	462,322	470,049	470,049	
4324	Solid Waste Disposal		783,568	457,696	764,851	764,851	
4326	Sewage Collection & Disposal		113,750	114,352	72,250	72,250	
4321	Administration		1,186,003	1,082,451	1,179,341	1,180,191	
WATER DISTRIBUTION & TREATMENT							
4332	Water Services -						
4335	Water Treatment						
HEALTH							
4414	Pest Control		80,565	78,523	79,911	89,501	
4415	Health Agencies and Hospitals	29	87,321	87,321	87,321	87,322	499
WELFARE							
4442	Direct Assistance		72,225	70,155	78,300	78,300	
4444	Intergovernmental Welfare Pay'ts						
4445	Vendor Payments						
4441	Administration		30,902	21,034	19,137	16,137	3,000
Sub-Totals (carry to top of page 3)			11,614,626	11,093,771	12,030,074	12,050,020	60,264

PURPOSE OF APPROPRIATION (Continued)	Acct. No.	W.A. No.	1 *Actual Appropriations Prior Year (omit cents)	2 Actual Expenditures Prior Year (omit cents)	3 Selectmen's Recommended Appropriations	4 Budget Committee		5 Not Recommended (omit cents)
						Recommended Ensuing Fiscal Year (omit cents)		
Sub-Totals (from page 2)			11,694,626	11,093,771	12,030,074	12,050,020		60,264
<b>CULTURE AND RECREATION</b>								
4520 Parks and Recreation	28		201,239	182,277	207,292	195,292		12,000
4550 Library	30	25	441,506	438,927	450	496,387		
4583 Patriotic Purposes			1,800	1,284	1,800	1,800		
4589 Other Culture and Recreation			450	346	500	400		100
<b>CONSERVATION</b>								
4612 Purchase of Natural Resources								
4619 Other Conservation			3,850	3,850	1,350	1,425		
<b>REDEVELOPMENT AND HOUSING</b>								
<b>ECONOMIC DEVELOPMENT</b>			1,000	1,903	1	0		1
<b>DEBT SERVICE</b>								
4711 Princ.-Long Term Bonds & Notes			480,000	480,000	565,569	615,624		
4721 Int.-Long Term Bonds & Notes			417,176	417,176	484,196	483,824		372
4723 Interest on TAN			210,000	92,952	198,333	100,000		98,333
Interest on SRF Loan	24				25,769	25,769		
<b>CAPITAL OUTLAY</b>								
4901 Land and Improvements	26	16	802,100	801,575	192,400	192,400		
4902 Mach., Veh., & Equip.	20	17			150,775	135,775		15,000
4903 Buildings								
4909 Improvements Other than Bldgs.	21	19	5,490,311	443,489	1,385,000	1,436,000		
<b>OPERATING TRANSFERS OUT</b>								
4912 To Special Revenue Fund	23		23,425	23,425	18,100	18,100		
4913 To Capital Projects Fund			8,788,900	8,788,900				
4914 To Enterprise Fund								
Sewer -								
Water -								
Electric -								
4915 To Capital Reserve Fund			45,000	45,000				
4916 To Trust and Agency Funds								
<b>TOTAL APPROPRIATIONS</b>			23,601,383	22,814,875	15,261,609	15,752,816		186,070

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

#### 10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ -0- Recommended Amount of Collective Bargaining Cost Items. \$ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

#### \*\* Amounts Not Recommended by Selectmen \*\*

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
19	\$51,000		
22	27,000		
25	20,000		
29	500		



SOURCE OF REVENUE			1	2	3	4
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		104,800	113,440	5,000	5,000
3180	Resident Taxes					
3185	Yield Taxes		500	675	500	500
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.) \$					
3190	Interest & Penalties on Delinquent Taxes		400,000	387,463	380,000	380,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits		18,000	20,687	18,500	18,500
3220	Motor Vehicle Permit Fees		1,480,000	1,553,425	1,447,000	1,447,000
3230	Building Permits		85,000	134,450	70,000	70,000
3290	Other Licenses, Permits & Fees		6,200	7,499	7,000	7,000
	FROM FEDERAL GOVERNMENT					
3319	Other		1,720,000			
	FROM STATE					
3351	Shared Revenue		169,825	169,825	169,825	169,825
3353	Highway Block Grant		172,237	172,237	170,602	170,602
3354	Water Pollution Grants		144,082	144,082	187,072	187,072
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)			16,732		
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues		22,000	43,143	30,000	30,000
	CHARGES FOR SERVICES					
3401	Income from Departments		750,000	908,859	800,695	825,795
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		76,000	90,740	46,430	46,430
3502	Interest on Investments		110,000	199,810	135,000	135,000
3509	Other	26	440,555	497,749	523,203	523,203
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund		23,425	23,425	18,100	18,100
3914	Enterprise Fund					
	Sewer -					
	Water -					
	Electric -					
3915	Capital Reserve Fund					
3916	Trust and Agency Funds		87,000	894,027	912,000	912,000
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds 15, 16, 17		7,068,900		1,627,400	1,627,400
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		\$1,491,986	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ 25,769 >	14,500		25,769	
Fund Balance to be Retained		< \$ 266,217 >	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$1,200,000	284,369		1,200,000	1,200,000
TOTAL REVENUES AND CREDITS			13,977,493	5,378,268	7,774,096	7,799,196

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	15,752,816
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	7,799,196
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	7,953,620

**BUDGET OF THE TOWN OF** \_\_\_\_\_ **HAMPTON** , N.H.







\*\*\* NEW FACES IN TOWN \*\*\*

We are pleased to introduce the following new Town of Hampton employees:



William Bourque, Patrolman  
Hired: 9-26-95



Timothy Crotts, Police Ltnt.  
Hired: 8-28-95



Connie Harris, Welfare Director  
Hired: 5-8-95



Paul McGann, Police Lieut.  
Hired: 8-28-95



**Sean Murray, Firefighter**  
**Hired: 4-26-95**



**Betty Poliquin, Dep. Town Clerk**  
**Hired: 5-22-95**

**PHOTO NOT  
 AVAILABLE**

**Mary Rowe, Police Chief's**  
**Admin. Asst. Hired: 5-30-95**



**Matthew Taylor, Asst. Bldg. Insp.**  
**Hired: 4-24-95**



**Rhonda Stevens, Comm. Specialist**  
**Hired 3-6-95**



**Amy O'Shaugnessy,**  
**Program Coordinator**  
**Hired: 4-10-95**



# BIRTHS TO HAMPTON RESIDENTS IN 1995

DATE	NAME of CHILD	FATHER'S NAME	MOTHER'S MAIDEN NAME	PLACE BORN
12-31-94	Brian James	Habacivch, Brian A.	Johna Thompson	Ptsmth
01-06-95	Hanna Catherine	Burke, Maurice J.	Tracy M. Haskell	Exeter
01-05-95	Maxwell George	Lighthall, Brad L.	Michele Donovan	Exeter
01-07-95	Lindsey Laura-ann	Buckmore, David M.	Doreen A. Case	Ptsmth
01-13-95	Ryan Charles	Jamison, Gregory G.	Tracy A. Thibeau	Exeter
02-12-95	Michael Hamilton	Gallagher, Michael	Samara Kulpa	Exeter
02-18-95	Ryan Patrick	Martin, Robert G. Jr	Kimberly Sullivan	Ptsmth
02-20-95	Lexie Lyn	McDonough, James	Linda Lee Vail	Manch.
02-21-95	Ryan Andrew	Lamers, Andrew J.	Rosemary McKeon	Ptsmth
03-02-95	Spencer Michael	Ciaramitaro, Michael	Michelle Freeman	Dover
03-05-95	Max Alexander	Sicard, Paul D.	Jeanne Ann Blair	Exeter
03-13-95	Nicole Danielle	Wake, Daniel P.	Brenda M. Smith	Exeter
03-21-95	Melanie Jeanne	MacDonald Joseph	Cathryn Twombly	Exeter
03-22-95	Donald Herbert IV	Oakes, Donald H. III	Kyle J. Lilienthal	Exeter
03-25-95	Anna Marie	Saunders, Kevin P.	Pamela Trotman	Nbpt. MA
03-25-95	Christopher Patrick	Saunders, Kevin P.	Pamela Trotman	Nbpt. MA
03-27-95	Jordan Christopher	Cutting, James M.	Joyce A. Testa	Exeter
03-28-95	Anna Inge	Craig, Steven C.	Deborah Leach	Ptsmth
04-03-95	Samuel Tyler	Bonsaint, Timothy F.	Karen. Newcomb	Exeter
04-10-95	Robert Gordon	Gray, John G.	Karen McCalmont	Exeter
04-11-95	Michael Jared	Arundel, Michael J.	Denise M. Doyon	Exeter
04-12-95	Ryan Michael	Gigliotti, Alan J.	Susanne Watson	Ptsmth
04-14-95	Joshua James	Lewis, James C.	Michele A. Wade	Exeter
04-19-95	James Albert	Desrosiers, James C.	Jeannine Bolduc	Ptsmth
04-24-95	Emily Joan	Hopkins, Edward P.	Amy Treat	Exeter
04-25-95	Matthew James	Tipton, James E.	Margaret Weston	Ptsmth
04-26-95	Tristan Roy	Fowler, William L.	Cybelle Knudsen	Exeter
04-28-95	Sarah Ann	Marshall, Everett G	Tina Belanger	Ptsmth
04-29-95	Selena Diane	Barker, Kenneth P. II	Laura MacIennan	Ptsmth
05-02-95	Allison Nicole	Simon, Richard C.	Elizabeth Stewart	Boston
05-05-95	Jean Raymond	Halle, John R.	Sharon E. Grecco	Exeter
05-08-95	Alison Jean	Prescott, Peter R.	Coleenann Connor	Exeter
05-23-95	Mackenzie Catherine	Gleason, George G.	Pamela S. Stubbs	Exeter
05-28-95	Austin Athy	Farber, John S.	Marjorie Anderson	Exeter
06-01-95	Aran	Devereux, Michael	Christine Kearney	Exeter
06-09-95	Victoria Lynn	Silver, Christopher	Cheryl A. Russo	Ptsmth
06-20-95	Allison Marie	Dawe, Christopher	Laura J. Huettner	Ptsmth
06-23-95	Taylor Lynn	Evans, Tom C.	Tara D'Angelo	Ptsmth
06-25-95	Devin Charles	Phelan, John E., Jr.	Lisa E. Joyner	Exeter
06-27-95	Tyla Beth	Scoggins, John E.	Sheila Hollcraft	Dover

# BIRTHS TO HAMPTON RESIDENTS IN 1995

07-05-95	Jay Yeabower	Carmody, Edward S.	Virginia Yeabower	Ptsmth
07-08-95	Joseph Tyler	Randall, Alan L., Jr.	Naomi R.Carr	Ptsmth
07-13-95	Madeline Marie	Williams, Robert L.	Debora A.Fulton	Ptsmth
07-14-95	Morgan Elizabeth	Mattson, David B.	Dawn M. Vincent	Exeter
07-25-95	Jonathan Wilrose	Flagg, John W.	Daryl Ann Depaul	Ptsmth
07-28-95	Darley Nicole	Johnson, Tony D.	Alva Lynn Darley	Ptsmth
07-28-95	Nora Kate	Sullivan, Kevin P.	Starr Windemiller	Pysmth
07-28-95	Shelby Elizabeth	Ambargis, Jordan A.	Eliz. Kierstead	Ptsmth
08-03-95	John Michael	Griffin, John W., Jr.	Mary M. Pine	Exeter
08-07-95	Charles Daniel	Burlington, Daniel	Pauline A. Jolivet	Exeter
08-08-95	Caitlin Michelle	Crowley, Christopher	Shanda Lynn Fox	Exeter
08-11-95	Cameron Jay	Stetz, Barry Jon	Jill Thompson	Ptsmth
08-29-95	Ryan Michael	Sullivan, Peter F., Jr.	Sheila R. Collins	Ptsmth
08-31-95	Matthew Tyler	Salloway, Barry M.	Suzanne . Fillion	Ptsmth
08-31-95	Kaitlynn Elizabeth	Courchesne, Robert	Maryann Beaupre	Ptsmth
09-03-95	Brianna Leigh	O'Brien, Timothy P.	Michelle I. Pare	Exeter
09-04-95	John Paul	Argue, John C.	Susan G. Burbank	Ptsmth
09-05-95	Nicole Marie	Bennett, Rodney R.	Donna L. Kearney	Ptsmth
09-07-95	Sharon Rose	MacDougall, Jason	Jann R.Quinn	Hampton
09-11-95	Kayla Elisabeth	Hodge, Russell G.	Lisa Marie Drane	Ptsmth
09-19-95	Amanda Katherine	Dwyer, Thomas D., Jr	Tracy Ann Foster	Ptsmth
09-21-95	Eric Matthew	Lanio, Alexander D.	Martha L. Menini	Ptsmth
09-24-95	Garrett Lee	Burgon, Eric T.	Karen Corporon	Ptsmth
09-27-95	Bryce Matthew	Parker, Matthew R.	Lisa Renee Sack	Ptsmth
09-27-95	Mackenzie Fox	Blondeau, Maurice	Kimberlee Gilcrest	Exeter
10-04-95	Adam Mark	Saracusa, Mark	Holly Hausmann	Exeter
10-08-95	Riley Caroline	Kane, Peter E.	Carrie Jean Miles	Ptsmth
10-09-95	Robert Mackenzie	Cunningham, Gene	Cassandra Keesling	Exeter
10-12-95	Delaney Margaret	Burns, William F.	Claire F. Conley	Ptsmth
10-19-95	Nicholas Robert	Schulhoff, Tony D.	Susan E. Gulizia	Ptsmth
10-19-95	Jason Robert	Menaker, Craig S.	Jennifer Dressler	Ptsmth
10-20-95	Kimberly Nicole	Woody, Andrew W.	Emily A. Olech	Exeter
11-09-95	Alexis Casey Lynn	Blatchford, Dale A.	Patricia Gardner	Exeter
11-10-95	Jack Francis	Haight, Sean F.	Susan Lyn Pender	Ptsmth
11-11-95	Caroline Danielle	Campano, Daniel S.	Patricia Rainville	Ptsmth
11-15-95	Taryn Rose	Donnelly, Kurt J.	Tracie Hastings	Exeter
11-17-95	Allison Marie	Dennehy, Patrick T.	Eva Marie Walsh	Ptsmth
11-22-95	Julia Elizabeth	Segal, Bruce	Kim Hollingworth	Ptsmth
12-11-95	Mark David Zarlengo	Whitaker, Tracy T.	Susan Zarlengo	Ptsmth
12-11-95	Lillian Renee	Grisafi, Philip A	Carolyn Woods	Exeter
12-16-95	Owen Robert	Thomas, Richard	Cathi L. White	Ptsmth
12-20-95	Brendon Sean	Doherty, James A.	Linda J. Cyr	Exeter
12-27-95	Philip James	Sheehy, James	Rosemary Dooda	Exeter
12-28-95	Brandt Michael	Winters, Charles	Pansey Brandt	Ptsmth

# MARRIAGES OF HAMPTON RESIDENTS 1995

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
01-01-95	Richard Melanson	Hampton	Hopemarie Costa	Hampton
01-02-95	Andrew Woody	Hampton	Emily A. Olech	Lee
01-07-95	David Pouliot	Hampton	Anne-Marie Hewitt	Rye
01-08-95	Kenneth Decoster	Bedford	Callaway McPherson	Hampton
01-21-95	Michael Higgins	Hampton	Lisbeth Cote	N. Hampton
02-14-95	Daniel Burlington	Hampton	Pauline Jolivet	Hampton
02-18-95	Charles Holeyfield	Hampton	Danielle Landry	Hampton
03-12-95	Ronald Kapinos, Jr.	Hampton	Marina Martinez	Hampton
03-17-95	Dennis Casey	Hampton	Maryka Ford	Hampton
04-01-95	John Larkin, Jr.	Hampton	Carol J. Stender	Greenland
04-02-95	Larry Roth	Hampton	Arlene O'Brien	Hampton
04-14-95	Kevin O'Neil	Hampton	Lisa. Martin	Hampton
04-16-95	Edward Grandmaison	Hampton	Nichole Davis	Hampton
04-22-95	Joseph Hauser	Hampton	Kelly Miller	Hampton
04-26-95	Joseph Cherbuy, Jr.	Hampton	Debra J. Cooper	Hampton
04-28-95	Kelly M. L. Cragg	Hampton	Sheila E. Markey	Hampton
05-05-95	Harold S. Emery	Hampton	Paula Nevirauskas	Hampton
05-06-95	Allan B. Rogers, Jr.	Hampton	Cara J. Brown	Rye
05-06-95	Christopher G. Fowler	Hampton	Betty J. Arsenault	Hampton
05-19-95	Stephen C. Gouin	Hampton	Melissa J. Kennedy	Hampton
05-20-95	Paul A. Zinck	Hampton	Debra A. Castine	Hampton
05-20-95	Ronald H. Smith	Vero Bch,FL	Jeannine G. Ferretti	Hampton
05-20-95	Daniel P. Melican	Hampton	Heidi J. Weber	Hampton
05-20-95	John A. Gendron	Hampton	Deborah Dunbrack	Greenland
05-27-95	Michael A. Feener	N. Hampton	Jessica L. Howard	Hampton
06-02-95	James J. Eichelser	Hampton	Donna Blatchford	Hampton
06-03-95	Leslie M. Harris, Jr.	Hampton	Annmarie Nelson	Hampton
06-03-95	Donald F. Buchanan	Hampton	Janis C. Day	Rye
06-10-95	Edward C. Allen	Hampton	Cynthia Goudreault	Plaistow
06-16-95	Hunter F. Rieseberg	Hampton	Barbara E. Horn	Hampton
06-17-95	Michael T. Oliveira	Hampton	Paula A. Willett	Hampton
06-23-95	Peter L. Keohane	Hampton	Barbara Palazzolo	Hampton
06-24-95	Robert J. Pratt	Newmarket	Joan C. Cilcus	Hampton
06-24-95	John M. Keefer	Hampton	Megan McMahon	Hampton
06-25-95	Robert K. Jackson, Jr.	Exeter	Kathleen Ellison	Hampton
07-01-95	William F. Cassell	Rye	Lesley G. Carlson	Hampton
07-01-95	Thomas A. Welch	Hampton	Caryl H. Dow	Hampton
07-01-95	Philip A. Towle	Hampton	Elizabeth Morrow	N. Eastham
07-01-95	Eric D. Johnson	lpswich,MA	Lynne A. Currier	Hampton
07-01-95	Donavon C. Current	Hampton	Karen L. Flaherty	Hampton
07-06-95	James T. Chambers	Hampton	Kathleen Schneider	Hampton
07-08-95	Robert D. Hill, Jr.	Hampton	Laurie A. Klebe	Hampton
07-14-95	Andrew L. Hubbard	Sanford,ME	Jill M. Essigmann	Hampton



07-15-95	Kevin J. Verzal	Hampton	Carol A. Hazard	Hampton
07-22-95	Michael E. Schmitt	Hampton	Caroline Rawlinson	Hampton
07-22-95	Thomas M. Mason	Hampton	Nancy McDonald	Hampton
07-28-95	Jeffrey J. Waterhouse	Hampton	Amy E. Kadish	Hampton
08-05-95	Mark A. Williams	Hampton	Kimberly L. Smith	Hampton
08-05-95	Ronald J. Gallant	Hampton	Lora L. Lane	Hampton
08-11-95	Thomas W. Kirby	Hampton	Susan T. Carpenter	Canada
08-12-95	Justin W. McDaniel	Hampton	Julie A. Halloran	Hampton
08-12-95	Steven R. Ellis	Hampton	Paula M. Nolet	Hampton
08-12-95	Jeffrey W. Barnes	Hampton	Tracy Bennett	Hampton
08-16-95	Joseph F. Coffey, Jr.	Hampton	Roberta Mackenzie	Hampton
08-26-95	Stephen H. Boyle	Hampton	Jennifer Corporon	Hampton
09-02-95	Robert W. Morley, Jr.	Hampton	Gina M. Scott	Hampton
09-03-95	Paul T. Tousignant	Hampton	Denise M. Szekely	Hampton
09-09-95	Kevin P. Stewart	Hampton	Sara A. Fieldhouse	Hampton
09-09-95	Jeffrey A. Pratt	Hampton	Katherine Hankin	Hampton
09-09-95	David R. Johnson	Exeter	Michelle Lavigne	Hampton
09-09-95	Eugene R. Guilmet	Hampton	Dianne S. Kendall	Hampton
09-09-95	James R. Donahue	Hampton	Dawn V. Miller	Hampton
09-10-95	Robert A. Mistich	Hampton	Cherylann Riedle	Hampton
09-16-95	Philip H. Putney, Jr.	Exeter	Karla M. Zito	Hampton
09-16-95	William McNicholas	Hampton	Veronica Asbury	Hampton
09-16-95	James A. workman	Somerset, NH	Maureen Delong	Hampton
09-16-95	Allen E. Lamb	Hampton	Jeannine Cormier	Hampton
09-22-05	David W. Lewis	Hampton	Barbara Falconer	Hampton
09-23-95	George E. Hunt III	Kissimmee, FL	Ingrid Crawford	Hampton
09-23-95	Daniel M. Crowley	Hampton	Cheryl A. Bushe	Hampton
09-23-95	Kevin J. Belisle	Portsmouth	Sara J. Hall	Hampton
09-29-95	Andrew L. Zuidema	Leominster, MA	Theresa A. Riley	Hampton
09-30-95	Brian K. Whicker	Portsmouth	Heidi L. Fennig	Hampton
10-07-95	James A. Cooper	Coronado, CA	Wendy J. Ouellette	Hampton
10-13-95	Jonathan A. Pimentel	Hampton	Brenda L. Rowe	Hampton
10-14-95	Kevin Cummings	Hampton	Debra Cammett	Hampton
10-28-95	Paul K. Kling	Epsom	Christine Nastasia	Hampton
11-03-95	David J. Jordan	Hampton	Jennie A. Olean	Stratham
11-04-95	Joseph F. Telheiro	Hampton	Angela L. Watts	Hampton
11-04-95	Paul A. LeBrun	Hampton	Melissa Bowley	Seabrook
11-11-95	Gregory F. Shellmer	Hampton	Margaret Avery	Hampton
11-18-95	Shawn T. Wasson	Hampton	Tiffany Holden	Dover
11-18-95	Walter T. Jardis	Hampton	Constance Kelly	Hampton
11-18-95	Robby J. Royal	Hampton	Lynne Coymen	Hampton
11-18-95	Mark D. Paquin	Hampton	Jennifer U. Hobin	Hampton
11-18-95	Lee F. Mc Chesney	Hampton	Angela J. Fitchett	Hampton
11-24-95	Timothy P. Garrity	Hampton	Marcia C. Hess	Hampton
11-24-95	Robert J. Grant	Hampton	Nancy Grant	Hampton
11-24-95	Arthur J. MacKinnon	Hampton	Ruthanne Stevens	Hampton
12-01-95	Steven Joseph Costa	Hampton	Ellen McGibbon	Hampton
12-02-95	Nicholas S. Jackman	Seabrook	Jennifer Gibbons	Hampton
12-10-95	Samuel T. Thompson	Hampton	Rachel Lindenbaum	Hampton
12-17-95	Howard Kaufman	Hampton	Joanne Davidson	Hampton
12-30-95	Charles P. Buckley	Hampton	Lori L. Fuller	Hampton



# DEATHS OF HAMPTON RESIDENTS IN 1995

DATE	NAME	FATHER'S NAME	MOTHER'S NAME	PLACE
12-17-94	Comerford, Joseph J.	Comerford, Joseph	Amrich, Mary	Ptsmth
01-08-95	Appleton, Marjorie	Shepherdson, Albert	Widdop, Eliz.	Exeter
01-11-95	Belcher, Helen Shaw	Shaw, Frank W.	Corey, Ida	Hampton
01-12-95	Butler, Ethel Viola	Steward, Harry	Miller Hannah	Hampton
01-12-95	Serrat, William D.	Serrat, Harold	Snow, Margaret	Exeter
01-16-95	Chaney, Harry E.			Exeter
01-21-95	Orme, Leroy L.	Orme, Harry B.	Bean, Margaret .	Hampton
01-27-95	Stewart, Earle A.	Stewart, Hugh A.	Matheson, Cassie	Hampton
02-01-95	Woolsey, Charles Jr.	Woolsey, Charles	Robbins, Carrie .	Exeter
02-01-95	Morse, Hilda Godfrey	Paulsen, Andrew	Godfrey, Anna	Hampton
02-03-95	Valhouli, James N.	Valhouli, Nicholas	Ntavara, Koula	Exeter
02-04-95	Charron, Stephen C.	Charron, Rosario E.	Wolcott, Lillian .	Exeter
02-06-95	Monterosso, Damiano	Monterosso, Joseph	Fedele, Concetta	Exeter
02-08-95	Zorbas, Joseph C.	Zorbas, Arthur C.	Smole, Anne M.	Rochester
02-10-95	Dubois, Marilyn A.	Pope, Lionel	Lennon, Irene	Manch.
02-11-95	Doherty, John Thomas	Doherty, John	Green, Mary	Hampton
02-12-95	Cornwell, Lean Laura	Ferguson, Charles	Cora	Hampton
02-18-95	McGovern, Virginia	Kane, Timothy	Harrington, Anne	Exeter
02-28-95	Bartlett, Louise Marie	McDermod, James	Chisholm, Marie	Hampton
03-01-95	Nudd, Grace Ann	Malcolm, Herbert	Holland, Sarah	Hampton
03-02-95	Barr, Edith Sadie	Andrews, Malcolm	Woodman, Marion	Exeter
03-09-95	Fortin Frederica F.	Follis, Frank	Shanks, Bessie	Exeter
03-15-95	Lambert, Clara B.	Beauregard, William	Croteau, Diana	Hampton
04-02-95	Lang, Mary Jane	Draper, Clayton	Jennings, Josephine	Exeter
04-10-95	Nuthall, Anastatia T.	York, George A.	Brine, Lillian E.	Hampton
04-13-95	Stickney, Walter	Stickney, John E.	Alice	Hampton
04-15-95	Dickson, James A. Jr.	Dickson, James A.	Akroyd, Edith M.	Hampton
04-16-95	Mace, Virginia F.	Royal, George	Lamott, Ella	Brentwood
04-16-95	Atkins, John Francis	Atkins, Ralph G.	Tierney, Myrtle	Exeter
04-16-95	Grovo, Thelma Carr	Grovo, Michael	Haskins, Jennie	Hampton
04-17-95	Goodwin, George M.	Goodwin, Harold	Hubbard, Mary	Exeter
04-18-95	Fairfield, Thomas	Chandler, Thomas	Johnson, Irene	Concord
05-02-95	Dewhurst, Miriam S.	Garabadian, Charles	Bedrosian, Sue	Hampton
05-02-95	Thomson, Mary E.	Pluff, Harrison P.	Elliot, Ann D.	Manch.
05-06-95	Pellegrini, Massinto	Pellegrini, Augustino	Rosa, Clementina	Hampton
05-08-95	Upham, Milton	Upham, Frank	Jordan, Rose	Exeter
05-09-95	Tompson, Anita	Bronner, Emile N.	LaForest, Bertha	Hampton
05-10-95	Pelletier, Yvonne B.	Poussard, Joseph	Dionne, Marie	Hampton
05-10-95	Trofatter, William E.	Trofatter, Herbert	Plouff, Alta M	Exeter

05-18-95	Villeneuve, Armand I.	Villeneuve, Armand	Villeneuve, Irene	Hampton
05-23-95	Fanning, Rita Hazel	Pilkington, John H.	Prince, Mary	Hampton
05-23-95	Strout, Jessie Dodge	Drysdale, William	Cannon, Marg.	Exeter
05-29-95	Graham, Cecile P.	Desjardins, Ernest	Gosselin, Marie	Hampton
06-01-95	Daley, Elizabeth M.	Phelan, John	Murphy, Eliz.	Hampton
06-05-95	Desmond, Mary T.	Ozzolek, Aleck J.	Hogan, Mary	Manch.
06-16-95	Lent, Joyce L.	Halbick, William	Lavoie, Lillian	Exeter
06-22-95	Sanborn, Catherine M.	McCabe, Bernard J.	Cunningham, C.	Hampton
06-23-05	Rawson, William Otis	Rawson, Otis Frank	Harlow, Flora A.	Ptsmth
06-29-95	Roberts, Geraldine C.	Buckley, Joseph	Batal, Charlotte	Exeter
06-30-95	Torla, Ruth Kathleen	Boucher, Joseph	Boissneau, Alice	Hampton
07-09-95	Chaisson, Melvin J.	Chaisson, John	Doucette, Marg.	Manch.
07-14-95	Erickson, John C.	Erickson, James H.	Lozier, Betty J.	Exeter
07-16-95	McKenna, Susan Jane	Cardoza, Edward	Hutchinson, Eileen	Hampton
07-17-95	Mosher, Thelma Louise	Mosher, Lester W.	Richardson Florence	Hampton
07-18-95	Hollingworth, Raymond	Hollingworth, Horace	Parker, Edith	Hampton
07-21-95	Rowley, Mary Rose	Farnham, Henri	Ewell, Eva	Exeter
07-23-95	Birmingham, Marie C.	Capozzi, Nicholas	Olivera, Imaculatta	Hampton
07-27-95	Day, Leonard Irving	Day, Ralph E.	Wilkenson, Edith	Hampton
07-30-95	Barker, Barbasra May	Jones, Richard	Pinkham, Doris	Ptsmth
08-03-95	Murby, Kenneth C.	Murby, Ray	Clayton, Hazel	Hampton
08-04-95	orrenti, Myrtle May	Whiting, George	Inman Thurza J.	Hampton
08-04-95	Oldroyd, Michael N.	Oldroyd, Edgel M.	Ostler, Glenna J.	Exeter
08-12-95	Stanley, Samuel R.	Stanley, James	Donovan, Isabelle,	Hampton
08-23-95	Woodburn, Frances R.	Delverde, Canzio	Cnbl, Rose	Ptsmth
08-29-95	Roberts, Eugene H.	Roberts, Blake, Jr.	Patch, Fannie	Hampton
08-30-95	Whiteside, Wilson. Jr.	Whiteside, Wilson	Stratford, Ida C.	Hampton
09-03-95	Marsh, George A. Jr.	Marsh, George A.	Mention, Isabelle	Exeter
09-04-95	Palladino, Ann E.	Burke, Richard	Rogers, Alice	Exeter
09-06-95	Long, Edward A.	Long, Allen W.	Crossley, Dorothy	Hampton
09-06-95	Ford, Walter F., Jr.	Ford, Walter F.	Thain Barbara B.	Exeter
09-07-95	Sanborn, Raymond B.	Sanborn, William	Bertrand, Mary	Hampton
09-08-95	Burke, Mary Agnes	Burke John J.	Higgins, Bridget	Hampton
09-08-95	Labarre, Emma	Fink, Herman	Schweigler, Lena	Hampton
09-11-95	Tordoff, Edna May	Tordoff, Arthur	McPhate, Mary	Rye
09-20-95	Biron, Joan M.	Carbonneau, Lionel	Cahill, Morjiana	Exeter
09-24-95	Miller, June B.	Bradley, William C.	Stultz, Lillian	Exeter
10-05-95	Beauregard, Henry L.	Beauregard, Hubert	Dion, Evangeline	Hampton
10-07-95	Palazzolo, Josephine	Faggiano, Jerry	Maldcena, Raffella	Ptsmth
10-09-95	Marino, Ethel May	Burns, Howard A.	Brian, Alice M.	Hampton
10-09-95	Grover, Esther	Carlson, Carl	Sofia	Hampton
10-11-95	Savage, Maurice F.	Savage, John J.	Cronin, Mary T.	Ptsmth
10-21-95	Conroy, Coleman W.	Conroy, Coleman	Hogan, Mary V.	Exeter
10-27-95	Bardaczuk, Makar	Bardaczuk, Joseph	Cnbl, Maria	Hampton

10-27-95	Mahar, Marion W.	Myers, Payson F.	Marston, Alta	Hampton
10-29-95	Clapprood, Helen D.	Davis, Charles	Woodward, Algie	Hampton
10-31-95	Batchelder, Elsie	Batchelder, Nathaniel	Brown, Minnie	Brentwood
11-02-95	Hedison, Kazar Levon	Hedison, Levon K.	Lulejian, Zevart	Hampton
11-09-95	Livingstone, Richard	Livingstone, Roy N.	Mann, Elizabeth	Hampton
11-10-95	Earls, Thomas W.	Earls, Patrick J.	Carney, Catherine	Hampton
11-14-95	May, George Franklin	May, Samuel	Bayer, Alice	Rye
11-22-95	Fitch, Marguerite J.	Francois, Jules	Escouir, Eugenie	Hampton
11-27-95	Bergere, Harriet S.	Coleman, William	Stone, Ethel	Exeter
11-30-95	Ryan, Hazel E.	Meyer, Frederick H.	Armstrong, Mabel	Exeter
11-28-95	Morrison, Shirley L.	Osborn, Charles	Larivee, Eliz.	Hampton
12-05-95	Coppell, Camilla D.	Larsen	Anna	Exeter
12-07-95	Barclay, Craig R.	Barclay, Albert G.	McKay, Evelyn	Hampton
12-12-95	Patterson, Jane	Yelverton, Junius	Peebles, Myra	Hampton
12-12-95	Kijowski, George	Kijowski, Mikolaj	Bis, Julijanna	Hampton
12-18-95	Wilson, Emma	Wilson, Henry	Bromfield, Martha	Hampton

## SCHEDULE OF TOWN BUILDINGS

Municipal structures covered by the New Hampshire Municipal Association -  
Property Liability Insurance Trust, Inc.

	<u>Total Insured Value</u>
Town Office	\$ 458,800
Fire Station	477,800
Police Station	562,800
Courthouse	88,000
Locker House	35,000
Lane Library	2,178,700
Grist Mill	18,000
Cemetery Building	58,000

### Public Works

Garage and Office	\$1,306,612
Storage Shed	4,200
Shed	10,000
Shed	3,200
Salt Shed	11,000

### Wastewater Treatment Plant:

Secondary Building	\$1,000,000
Primary Building	300,000
Headworks Building	400,000
Influent Pump Station	166,816
Pump Station - Tide Mill Road	413,000
Pump Station - Church Street	305,000
Pump Station - Falcone Circle	296,000
Pump Station - Maplewood Avenue	40,000
Pump Station - Merrill Industrial Drive	40,000
Pump Station - High Street (West)	40,000
Pump Station - High Street (East)	40,000
Pump Station - Kings Highway	40,000
Pump Station - Vanderpool Drive	40,000

**Total:                   \$8,373,528**



# Municipal Calendar

## JANUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
All dates can be changed.	1)	2)	3) Planning Board 7:00	4)	5)	6)
7)	8) 7:30 Selectmen	9)	10)	11) Zoning Board 7:00	12)	13)
14)	15) Civil Rights Day	16)	17) Planning Board 7:00	18) Recreation Advis. 7:00	19)	20)
21)	22) 7:30 Selectmen	23) Conservation Commission	24) 7:00 Recreation *1st Day to File for office	25) Zoning Board 7:00	26)	27)
28)	29) 7:30 Selectmen	30)	31)			

## FEBRUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1)	2) Last day to file for office	3)
4)	5) 7:30 Selectmen	6) Warrant Articles Due 5:00	7) Planning Board 7:00	8) Zoning Board 7:00	9)	10)
11)	12) 7:30 Selectmen	13)	14) Planning Board 7:00	15)	16)	17)
18)	19) 7:30 Selectmen	20)	21) 7:00 Recreation Counsel	22) Zoning Board 7:00	23)	24)
25)	26) 7:30 Selectmen	27) Conservation Commission	28)	29)		

## MARCH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1)	2)
3)	4) 7:30 Selectmen	5)	6)	7)	8)	9)
10)	11) 7:30 Selectmen	12) Election Day 7AM-8PM	13) Planning Board 7:00	14) Recreation Advis. 7:00	15)	16) TOWN MEETING WHS-8:30AM
17)	18) 7:30 Selectmen	19) Conservation Commission	20) 7:00 Recreation Counsel	21) Zoning Board 7:00	22)	23)
24)=31)	25) 7:30 Selectmen	26)	27)	28)	29)	30)

# APRIL

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1)	2)	3)7:00 Planning Board	4)	5)	6)
7)	8) 7:30 Selectmen	9)	10)	11)Zoning Board 7:00	12)	13)
14)	15)7:30 Selectmen	16)	17) Planning Board 7:00	18)	19)	20)
21)	22)7:30 Selectmen	23)7:00 Conservation Commission	24)7:00 Recreation Counsel Secretaries Day	25) Zoning Board 7:00	26)	27)
28)	29) 7:30 Selectmen	30)				

# MAY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1)Planning Board 7:00	2)	3)	4)
5)	6) 7:30 Selectmen	7)	8)	9)Zoning Board 7:00	10)	11)
12)	13) 7:30 Selectmen	14)	15) Planning Board 7:00	16)	17)	18)
19)	20)7:30 Selectmen	21)	22)7:00 Recreation Counsel	23) Zoning Board 7:00	24)	25)
26)	27) Memorial Day	28) Conservation Commission	29)	30)	31)	

# JUNE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1)
2)	3) 7:30 Selectmen	4)Deadline to change party for Primary.	5)	6)Zoning Board 7:00	7)	8)
9)	10)7:30 Selectmen	11)	12) Planning Board 7:00	13)	14)Flag Day	15)
16)	17)7:30 Selectmen	18)	19)7:00 Recreation Counsel	20) Zoning Board 7:00 Register Dogs by today!	21)	22)
23)=30)	24) 7:30 Selectmen	257:00 Conservation Commission	26)	27)	28)	29)

## JULY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1)7:30 Selectmen	2)	3)Planning Board 7:00	4 Independence Day	5)	6)
7)	8) 7:30 Selectmen	9)	10)	11)Zoning Board 7:00	12)	13)
14)	15)7:30 Selectmen	16)	17) Planning Board 7:00	18)	19)	20)
21)	22)7:30 Selectmen	23) Conservation Commission	24) Recreation Counsel 7:00	25) Zoning Board 7:00	26)	27)
28	29) 7:30 Selectmen	30)	31)			

## AUGUST

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1)	2)	3)
4)	5) 7:30 Selectmen	6	7)Planning Board 7:00	8Zoning Board 7:00	9)	10)
11)	12)7:30 Selectmen	13)	14)	15)	16)	17)
18)	19)7:30 Selectmen	20)	21)Planning Board 7:00	22) Zoning Board 7:00	23)	24)
25)	26) 7:30 Selectmen	27) 7:00 Conservation Commission	28)7:00 Recreation Counsel	29)	30)	31)

## SEPTEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1)	2)Labor Day	3)	4) Planning Board 7:00	5)	6)	7)
8)	9) 7:30 Selectmen	10) State Primary 7AM-8PM	11)	12) Zoning Board 7:00	13)	14)
15)	16)7:30 Selectmen	17)	18) Planning Board 7:00	19)	20)	21)
22)	23)7:30 Selectmen	24)7:00 Conservation Commission	25) 7:00 Recreation Counsel	26) Zoning Board 7:00	27)	28)
29)	30) 7:30 Selectmen		27)	28)	29)	30)

### OCTOBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1)	2) Planning Board 7:00	3)	4)	5)
6)	7) 7:30 Selectmen	8)	9)	10) Zoning Board 7:00	11)	12)
13)	14) 7:30 Selectmen Columbus Day	15)	16) Planning Board 7:00	17)	18)	19)
20)	21) 7:30 Selectmen	22) Conservation Commission	23) 7:00 Recreation Counsel	24) Zoning Board 7:00	25)	26)
27)	28) 7:30 Selectmen	29)	30)	31)		

### NOVEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1)	2)
3)	4) 7:30 Selectmen	5) Election Day 7AM-8PM	6) Planning Board 7:00	7)	8)	9)
10)	11) 7:30 Selectmen 1st day to submit zoning petition	12)	13)	14) Zoning Board 7:00	15)	16)
17)	18) 7:30 Selectmen	19)	20) Planning Board 7:00	21)	22)	23)
24)=31)	25) 7:30 Selectmen	26) Conservation Commission	27) 7:00 Recreation Counsel	28) Zoning Board 7:00	29)	30)

### DECEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1)	2) 7:30 Selectmen	3)	4) Planning Board 7:00	5)	6)	7)
8)	9) 7:30 Selectmen	10)	11)	12) Zoning Board 7:00	13)	14)
15)	16) 7:30 Selectmen	17)	18) Planning Board 7:00	19)	20)	21)
22)	23)	24) 7:00 Conservation Commission	25) Christmas	26) Zoning Board 7:00	27)	28)



**HAMPTON BEACH VILLAGE DISTRICT**

**HAMPTON, NEW HAMPSHIRE**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 1995**

## **TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS	1
INDEPENDENT AUDITOR'S REPORT	3
COMBINED BALANCE SHEET - ALL FUND TYPES	4
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND SURPLUS	5
DESIGNATED FUND TYPE - ROSS FUND	6
STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND	7
STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND	8
COMBINED STATEMENT OF CASH FLOWS	9
NOTES TO FINANCIAL STATEMENTS	10

## INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

The Board of Commissioners  
Hampton Beach Village District  
Hampton, New Hampshire 03842

We have audited the financial statements of the Hampton Beach Village District, New Hampshire for the fiscal year ended December 31, 1995, in accordance with State of New Hampshire R.S.A. 71-A:19. Included in the examination and audit were the accounts and records of the Board of Commissioners, Treasurer, and Trustees of Trust Funds.

As a part of our examination, we reviewed and tested the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting controls is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived, and also recognizes that the evaluation of the factors necessarily requires the use of estimates and judgments by district officials.

In connection with our audit report dated February 7, 1996, we noted the following:

### A. General Fixed Assets Accounting

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguarding over the asset, and allows for depreciation to be estimated when applicable. As reported in prior years communications, the District does not maintain records for its investment in property, plant and equipment because historical cost data is not available.

Current government accounting standards and generally accepted accounting principles require full disclosure of local government fixed asset funds for complete presentation of financial condition.

We recommend that the District adopt a system for fixed asset control that will include all property, plant and equipment purchases and the required depreciation schedules to recognize the net historical cost value of these assets.

WILLIAM C. YOUNGCLAUS & ASSOCIATES  
725 LAFAYETTE ROAD • HAMPTON, NEW HAMPSHIRE 03842

**Hampton Beach Village District  
Independent Auditor's Communication of Reportable  
Conditions and Other Matters  
Page 2**

**B. Internal Controls and Record Keeping**

Our audit disclosed various errors in cash reconciliation and posting to accounts. The District Treasurer maintains the record-keeping system and has the responsibility for cash funds. This current system presents significant internal control weaknesses. We recommend:

- 1) That another individual perform the monthly cash reconciliation or at a minimum review the monthly cash reconciliation.
- 2) The commissioners restrict the amount of any checks issued without prior commissioners' approval or, in the alternative, all checks have dual signatures.
- 3) Checks issued without a prior approval by the commissioners must be reviewed and approved by the commissioners at their monthly meeting. The account designation of these checks must also be approved.

A possible solution to the above issues may be the appointment of an Assistant Treasurer to perform general bookkeeping duties and cash reconciliations.

**C. General Controls**

Based on discussion with the commissioners and a review of the minutes for the monthly Precinct meeting the minutes fully detailed as to votes taken on various items such as capital projects designations, budgets, contracts for expenditures, budget overruns and other financial, contractual or legal issues.

As the monthly and annual Precinct minutes provide substantiation for actions taken by the commissioners, it is imperative that the record of the meetings be properly documented. We recommend that the recording clerk detail all votes and issues discussed at the meetings and review the prior month minutes with the commissioners at the beginning of the current month Precinct meeting. It is incumbent upon the commissioners to approve the minutes and assure the correctness of those recordings

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

In closing, I compliment and thank the Commissioners and staff of the Hampton Beach Village District for their competent assistance during the course of the audit.

William C. Youngclaus & Associates  
Certified Public Accountants

By: 

William C. Youngclaus  
Certified Public Accountant

February 7, 1996

WILLIAM C. YOUNGCLAUS & ASSOCIATES  
725 LAFAYETTE ROAD • HAMPTON, NEW HAMPSHIRE 03842



## INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners  
Hampton Beach Village District  
Hampton, New Hampshire 03842

We have audited the accompanying general purpose financial statements and the combined financial statements of the Hampton Beach Village District as of December 31, 1995 and for the year then ended. These financial statements are the responsibility of the Hampton Beach Village District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

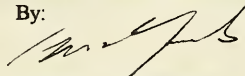
As described more fully in Note 1, the general purpose financial statements referred to above omit the general fixed asset account group, which should be included to conform with generally accepted accounting principles. This omission results in an incomplete presentation of the financial statements. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Hampton Beach Village District as of December 31, 1995, and the results of its operations, changes in their fund balances and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules are presented for the purpose of additional analysis and are not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

William C. Youngclaus & Associates  
Certified Public Accountants

By:



William C. Youngclaus  
Certified Public Accountant

February 7, 1996

WILLIAM C. YOUNGCLAUS & ASSOCIATES  
725 LAFAYETTE ROAD • HAMPTON, NEW HAMPSHIRE 03842

**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 1995**

	General Fund	Capital Projects Fund	Totals (Memorandum Only)	
			12/31/95	12/31/94
<b>ASSETS</b>				
Cash - Checking	\$ 70,967.41	\$ ----	\$ 70,967.41	\$ 791.01
Savings Account	15,793.43	8,189.24	23,982.67	59,171.02
Accounts Receivable	----	----	----	200.00
Due From Other Government Agencies	----	----	----	1,844.00
Due From Other Funds	----	8,000.00	8,000.00	----
<b>TOTAL ASSETS</b>	<u>\$ 86,760.84</u>	<u>\$ 16,189.24</u>	<u>\$ 102,950.08</u>	<u>\$ 62,006.03</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	32,471.92	----	32,471.92	4,582.61
Due To Other Funds	8,000.00	\$ ----	\$ 8,000.00	\$ ----
<b>Total Liabilities</b>	<u>40,471.92</u>	<u>----</u>	<u>40,471.92</u>	<u>4,582.61</u>
<b>Fund Equity:</b>				
<b>Fund Balances</b>				
Unreserved Designated for Subsequent Years Expenditures	837.98	16,189.24	17,027.22	8,613.20
Undesignated	45,450.94	----	45,450.94	48,810.22
<b>Total Fund Equity</b>	<u>46,288.92</u>	<u>16,189.24</u>	<u>62,478.16</u>	<u>57,423.42</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 86,760.84</u>	<u>\$ 16,189.24</u>	<u>\$ 102,950.08</u>	<u>\$ 62,006.03</u>

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND SURPLUS  
GENERAL AND CAPITAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	General Fund	Capital Projects Fund	Totals (Memorandum Only)	
			12/31/95	12/31/94
<b>Revenues:</b>				
Taxes	\$ 323,994.00	\$ ----	\$ 323,994.00	\$ 223,387.00
Inter-Governmental Revenue - State	795.79	----	795.79	795.78
Charges For Services	27,434.00	----	27,434.00	28,331.00
Miscellaneous Revenue - Refunds	371.00	----	371.00	598.79
Interest	1,994.76	394.29	2,389.05	2,075.94
<b>Total Revenues</b>	<b>354,589.55</b>	<b>394.29</b>	<b>354,983.84</b>	<b>255,188.51</b>
<b>Expenditures</b>				
General Governmental	46,336.58	----	46,336.58	31,775.69
Public Safety	47,529.46	----	47,529.46	41,262.60
Non-Exempt Taxation Only:				
Culture and Recreation	256,082.79	----	256,082.79	198,676.42
<b>Total Expenditures</b>	<b>349,948.83</b>	<b>----</b>	<b>349,948.83</b>	<b>271,714.71</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,640.72</b>	<b>394.29</b>	<b>5,035.01</b>	<b>(16,526.20)</b>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	----	8,000.00	8,000.00	----
Operating Transfers Out	(8,000.00)	----	(8,000.00)	----
<b>Total Other Financing Sources (Uses)</b>	<b>(8,000.00)</b>	<b>8,000.00</b>	<b>----</b>	<b>----</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)</b>	<b>(3,359.28)</b>	<b>8,394.29</b>	<b>5,035.01</b>	<b>(16,526.20)</b>
<b>Fund Balances at Beginning of Year</b>	<b>48,810.22</b>	<b>7,794.95</b>	<b>56,605.17</b>	<b>80,926.32</b>
<b>Fund Balances at End of Year</b>	<b>\$ 45,450.94</b>	<b>\$ 16,189.24</b>	<b>\$ 61,640.18</b>	<b>\$ 64,400.12</b>

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT  
DESIGNATED FUND TYPE - ROSS FUND  
DECEMBER 31, 1995**

	<u>Ross Fund</u>	<u>Total</u>
Designated Funds:		
Balance December 31, 1994	\$ 818.25	\$ 818.25
Appropriated To Surplus	----	----
Interest	<u>19.73</u>	<u>19.73</u>
BALANCE DESIGNATED FUNDS - DECEMBER 31, 1995	<u><u>\$ 837.98</u></u>	<u><u>\$ 837.98</u></u>

The accompanying notes are an integral part of these financial statements.



**HAMPTON BEACH VILLAGE DISTRICT  
STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	Budget	Actual	Over (Under) Budget
District Taxes	\$ 323,994.00	\$ 323,994.00	\$ ----
Inter-Governmental Revenues:			
Business Profits Tax	796.00	795.79	(0.21)
Charges For Services:			
Rent of District Property - Parking	25,000.00	27,434.00	2,434.00
Sale of Town Property	----	----	----
Miscellaneous Revenues:			
Ashworth Fund	200.00	200.00	----
Rebates	----	171.00	171.00
Interest	----	1,994.76	1,994.76
Fund Surplus Used (Added) to Adjust Tax Rate	<u>10,810.00</u>	<u>10,810.00</u>	<u>----</u>
<b>TOTALS</b>	<u><b>\$ 360,800.00</b></u>	<u><b>\$ 365,399.55</b></u>	<u><b>\$ 4,599.55</b></u>

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT**  
**STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND**  
**ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
General Government:			
Office Salaries and Expense	\$ 1,875.00	\$ 1,725.00	\$ (150.00)
Financial Administration	3,300.00	3,300.00	----
Legal Expense	1,000.00	570.00	(430.00)
General Government Building Maintenance	11,000.00	7,747.12	(3,252.88)
Insurance	21,000.00	20,736.00	(264.00)
Other General Government	12,400.00	12,258.46	(141.54)
Total General Government	<u>\$ 50,575.00</u>	<u>\$ 46,336.58</u>	<u>\$ (4,238.42)</u>
Public Safety:			
Fire Equipment	\$ 6,275.00	\$ 3,313.53	\$ (2,961.47)
Fire Station Maintenance	10,100.00	8,270.04	(1,829.96)
Fire Truck Repair	15,500.00	16,964.94	1,464.94
Fire Gasoline	1,825.00	710.55	(1,114.45)
Fire Communications	6,400.00	8,343.79	1,943.79
Fire Utilities and Supplies	12,625.00	9,926.61	(2,698.39)
Total Public Safety	<u>\$ 52,725.00</u>	<u>\$ 47,529.46</u>	<u>\$ (5,195.54)</u>
Non-Exempt Taxation Only:			
Culture, Recreation, and Advertising:			
Advertising	\$ 125,000.00	\$ 122,126.59	\$ (2,873.41)
Band	44,000.00	43,500.00	(500.00)
Children's Day	2,500.00	2,500.00	----
Fireworks	21,000.00	18,845.00	(2,155.00)
Playground Expense	57,000.00	69,111.20	12,111.20
Total Culture, Recreation, and Advertising	<u>\$ 249,500.00</u>	<u>\$ 256,082.79</u>	<u>\$ 6,582.79</u>
Transfers Out to Capital Reserve Fund	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ ----</u>
TOTALS	<u>\$ 360,800.00</u>	<u>\$ 357,948.83</u>	<u>\$ (2,851.17)</u>

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	General Fund	Ross Fund	Capital Projects Fund	Totals (Memorandum Only)	
				12/31/95	12/31/94
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Sources	\$ (3,359.28)	\$ 19.73	\$ 8,394.29	\$ 5,054.74	\$ (16,747.60)
Adjustments to Reconcile Excess of Revenue and Other Sources Over (Under) Expenditures and Other Sources to Net Cash From Operations:					
Changes In Assets and Liabilities:					
Accounts Receivable Decrease	2,044.00			2,044.00	197.90
Accounts Payable Increase	27,889.31	----	----	27,889.31	3,890.59
Due To (From) Other Funds	<u>8,000.00</u>	<u>----</u>	<u>(8,000.00)</u>	<u>----</u>	<u>----</u>
Net Increase (Decrease) In Cash	34,574.03	19.73	394.29	34,988.05	(12,659.11)
Cash Balance - Beginning of Year	<u>51,348.83</u>	<u>818.25</u>	<u>7,794.95</u>	<u>59,962.03</u>	<u>72,621.14</u>
Cash Balance - End of Year	<u>\$ 85,922.86</u>	<u>\$ 837.98</u>	<u>\$ 8,189.24</u>	<u>\$ 94,950.08</u>	<u>\$ 59,962.03</u>

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

Hampton Beach Village District is a municipal corporation organized and designated as a district under the laws of the State of New Hampshire. The District is governed by an elected three member board of commissioners. The purpose of the District is to provide general government services, certain public safety services, culture and recreation benefits for Hampton Beach Village District. The District is located within the Town of Hampton, New Hampshire.

**Types and Purposes of Funds**

- A. General funds are intended to provide recurring general services. They are controlled by a budget approved by the voters. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid general/operation expenditures, fixed charges, and capital costs not paid through other funds.
- B. The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Designated Fund Balance**

The reserved fund balance is designated for subsequent year's children's benefit expenditures and is represented by the following:

	<u>12/31/95</u>	<u>12/31/94</u>
Ross Fund	<u>\$ 837.98</u>	<u>\$ 818.25</u>

**Basis of Accounting**

The accounting policies of the Hampton Beach Village District conform to generally accepted accounting principles for local governmental units except as indicated hereinafter.

Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- A. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- B. Prepaid expenses are not normally recorded.



**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**General Fixed Asset Account Group**

Property, plant and equipment acquired or constructed for general governmental services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowing in connection therewith are accounted for as expenditures in the year payments are made. This represents a departure from generally accepted accounting principles which require that fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

**Total Columns on Combined Statements - Overview**

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund elimination's have not been made in the aggregation of this data.

**2. BUDGETS AND BUDGETARY ACCOUNTING**

**Significant General Budget Policies**

The District follows a formal budgetary procedure in accordance with various legal requirements governing the District's operations.

At an annual District meeting the District adopts a budget for the current year for the General Fund. Project-length budgets are adopted for the Capital Projects Fund when major capital facility expenditures are planned. The governing commissioners may transfer appropriations between exempt operating expenditures as they deem necessary, but not between exempt and non-exempt categories. All annual budget appropriations lapse at year end unless encumbered.

State statutes require annual balanced budgets but allow entities to use prior years unreserved fund balances as revenues to balance the current years appropriations. For year ended December 31, 1995, \$10,810.00 of beginning General Fund unreserved balance was applied for this purpose.

**Reconciliation of Town Budget to GAAP Basis of Accounting**

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**2. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)**

**Reconciliation of Town Budget to GAAP Basis of Accounting (Continued)**

accounting principles ("GAAP"), reconciliation of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1995 were required as follows:

Appropriations:	
Legally Adopted Budget	\$ 360,800.00
Adjustment to Restate Budget to GAAP Basis:	
Transfers From Operating Account to Capital Projects Account	<u>(8,000.00)</u>
Total Appropriations - GAAP Basis	<u>\$ 352,800.00</u>

**3. CASH AND SAVINGS ACCOUNTS**

The District Treasurer is required by State statute to have custody of all monies belonging to the District and shall pay out the same only upon orders of the commissioners. The District Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383.22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the District Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the commissioners to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial planning purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

As of December 31, 1995 all cash and savings deposits were insured by Federal Depository Insurance.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**4. ACCOUNTS RECEIVABLE**

Accounts receivable due at December 31, include:

	1995	1994
Due from Other Governments - Town of Hampton	\$ ----	\$ 1,844.00
Due from Ashworth Fund	-----	200.00
Total Accounts Receivable	<u>\$ -----</u>	<u>\$ 2,044.00</u>

**5. PROPERTY TAXES**

The property tax year is from April 1st to March 31st and all property taxes are assessed on the property valuation taken in April of that year. The property tax rate is established in the fall by the State Department of Revenue Administration after the review and approval. The property taxes are collected by the Town of Hampton and paid over to the District, upon request, at various times during the year. The responsibility of tax collection and property tax liens is vested in the Town of Hampton.

Taxes raised by the District are assessed using different rates for non-exempt property and exempt property. Non-exempt property taxes are based on total budgeted appropriations, including appropriations for culture and recreation allocated to the District's activities.

Exempt property taxes exclude the appropriations for culture and recreation and are assessed only on the budgeted appropriations of general government and public safety.

For 1995, the total tax assessment consisted of:

	<u>Valuation</u>	<u>Rate</u>	<u>Assessed Tax</u>
Non-exempt	\$184,608,400	\$1.36/\$1000	\$ 251,067.00
Exempt	\$214,490,600	\$.34/\$1000	72,927.00
Total			<u>\$ 323,994.00</u>

**6. CAPITAL PROJECTS FUNDS**

The capital projects fund consisted of moneys voted in 1981 for capital improvements as the result of the sale of the salt water protective system. The original voted amount was \$75,000. As of December 31, 1995, the balance of the fund was \$8,189.24 including interest. Interest earned on this money for 1995 amounted to \$394.29.

A second capital projects fund was voted at the annual meeting in March of 1995 for the purchase of subsequent years fire equipment. As of December 31, 1995 the balance outstanding in the capital reserve was \$8,000.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**7. RISK MANAGEMENT**

The District is exposed to various risk of loss related to torts; thefts of, damages to, and destruction of assets, errors and omissions, injuries to employees; and natural disasters. The District is insured under various policies covering the following:

<u>Policy</u>	<u>Coverage</u>
General Blanket and Fire Policy, Building and Contents	\$539,100 Per Occurrence
Boiler Equipment and Machinery Policy	\$300,000 Per Occurrence
Hazardous Waste Policy	\$100,000 Per Occurrence
Flood Insurance:	
Building	\$44,300
Contents	\$17,600
General Commercial Liability	\$1,000,000 Per Occurrence and \$2,000,000 Aggregate
Fire Commercial Liability	\$500,000 Per Occurrence
Public Official Liability	\$1,000,000 Per Occurrence and Aggregate
Workers Compensation	\$100,000 Per Accident
Bond Coverage	\$25,000
Automobile Liability Policy	\$1,000,000 Per Occurrence

The total cost of insurance coverage for the eighteen months ended July 1, 1996 was \$20,736.



**TOWN OF HAMPTON,  
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 1995**

*TOWN OF HAMPTON, NEW HAMPSHIRE*

*TABLE OF CONTENTS*

*DECEMBER 31, 1995*

	<u>PAGE(S)</u>
<i>INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS</i> . . . . .	1 - 2
<i>INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION</i> . . . . .	3
 <i>GENERAL PURPOSE FINANCIAL STATEMENTS</i>  	
<i>EXHIBIT</i>	
A Combined Balance Sheet - All Fund Types and Account Group . . . . .	4 - 7
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds . . . . .	8 - 9
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP Basis) - General and Special Revenue Funds . . . . .	10 - 11
D Statement of Revenues, Expenses and Changes in Fund Balance - All Nonexpendable Trust Funds . . . . .	12
E Statement of Cash Flows - All Nonexpendable Trust Funds . . . . .	13
<i>NOTES TO FINANCIAL STATEMENTS</i> . . . . .	14 - 36
 <i>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS</i>  	
<i>SCHEDULE</i>	
<i>GENERAL FUND</i>	
A-1 Statement of Estimated and Actual Revenues . . . . .	37 - 38
A-2 Statement of Appropriations, Expenditures and Encumbrances . . . . .	39 - 42
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance . . . . .	43
 <i>SPECIAL REVENUE FUNDS</i>	
B-1 Combining Balance Sheet . . . . .	44
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	45
<i>Statements of Revenues, Expenditures and Changes in Fund Balance</i>	
B-3 Lane Memorial Library . . . . .	46
B-4 Conservation Commission . . . . .	47
B-5 Cemetery Trustees . . . . .	48

*TOWN OF HAMPTON, NEW HAMPSHIRE*

*TABLE OF CONTENTS*

*DECEMBER 31, 1995*

	<u>PAGE(S)</u>
<i>CAPITAL PROJECTS FUNDS</i>	
C-1 Combining Balance Sheet . . . . .	49
C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	50
<i>TRUST AND AGENCY FUNDS</i>	
D-1 Combining Balance Sheet . . . . .	51
D-2 Combining Statement of Changes in Assets and Liabilities - Agency Funds . . . . .	52 - 53
<i>SUPPLEMENTAL SCHEDULES</i>	
<i>SCHEDULE</i>	
I Statement of Town Clerk's Account . . . . .	54
II Trust Funds - Summary of Principal and Income . . . . .	55 - 56

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

---

## *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of the  
Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

In planning and performing our audit of the Town of Hampton for the year ended December 31, 1995, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions were noted that we do not consider to be material weaknesses:

### *TRUST FUND RECORDKEEPING*

We continue to recommend to the Trustees that consideration should be given to having the Trust Fund recordkeeping computerized.

We spend a considerable amount of audit time annually reconciling the various activity, primarily in the area of the Real Estate Trust Account. If the activity were reconciled monthly, utilizing a computer system, monthly reconciliation activity would be available and automatically accumulated for year-to-date totals, thereby providing a basis for preparation of the annual State reports and significant internal accounting controls.

Likewise, the individual Cemetery Trust Fund reports (MS-9) should be computerized which would provide a much more efficient basis for the year-end allocation of income earned and expended.

We would be pleased to assist the Trustees in this transition.



### **CEMETERY TRUSTEES RECORDKEEPING**

Legislation enacted in 1995 (RSA 289:7) covering the duties of Cemetery Trustees should be reviewed for compliance in 1996.

A significant change provides that the General Fund appropriation for cemetery purposes "should be maintained in the general fund and paid in the same manner that funds of other municipal departments are paid."

We suggest that responsible officials and staff familiarize themselves with the new law's provisions.

### **TRANSFER STATION RECEIPTS**

Our review of the internal accounting controls covering transfer station receipts revealed that funds are not deposited on a timely basis.

While the amount may not appear significant, we nevertheless suggest daily deposits to the Town's bank account. If daily deposits are impractical, the matter should be discussed with the Finance Department to arrive at an amicable solution.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Plodzik & Sanderson*  
*Professional Association*

February 2, 1996

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

---

## *INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

To the Members of the  
Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the accompanying general-purpose financial statements of the Town of Hampton as of and for the year ended December 31, 1995. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Hampton has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hampton, as of December 31, 1995, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Hampton. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

February 2, 1996

*Plodzik & Sanderson  
Professional Association*

*GENERAL PURPOSE*  
*FINANCIAL STATEMENTS*

*EXHIBIT A*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Combined Balance Sheet - All Fund Types and Account Group*  
*December 31, 1995*

---

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 5,707,313	\$ 58,392	\$ 210,972
Investments	570	33,251	
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Interest			
Taxes	1,838,900		
Accounts	137,344		
Intergovernmental			2,043
Other			
Interfund Receivable	988,354	18,585	2,452
Welfare Liens	149,210		
Welfare Liens			
Reserved Until Collected	(149,210)		
Mortgage Notes Receivable			
Prepaid Items	57,451		
<u>Other Debits</u>			
Amount to be Provided for			
Retirement of General Long-Term Debt			
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 8,729,932</u>	 <u>\$ 110,228</u>	 <u>\$ 215,467</u>



<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long- Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 135,007	\$	\$ 6,111,684
13,129,023		13,162,844
196,521		196,521
		1,838,900
		137,344
		2,043
1,557,097		1,557,097
		1,009,391
		149,210
		(149,210)
774,471		774,471
		57,451
<u>                    </u>	<u>9,312,840</u>	<u>9,312,840</u>
<u>\$ 15,792,119</u>	<u>\$ 9,312,840</u>	<u>\$ 34,160,586</u>

*EXHIBIT A (continued)*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Combined Balance Sheet - All Fund Types and Account Group*  
*December 31, 1995*

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<b><u>LIABILITIES AND EQUITY</u></b>			
<u>Liabilities</u>			
Accounts Payable	\$ 211,540	\$ 1,783	\$ 14,193
Accrued Payroll and Benefits	299		
Contracts Payable			183,700
Retainage Payable	51,385		231,383
Intergovernmental Payable	5,522,584		
Interfund Payable	18,236	1,640	100,906
Escrow and Performance Deposits			
Deferred Revenues	20,633	31,440	
Deferred Compensation Benefits Payable			
General Obligation Debt Payable			
Accrued Landfill Closure and Postclosure Costs			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>5,824,677</u>	<u>34,863</u>	<u>530,182</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments		1,529	
Reserved For Encumbrances	1,033,193		2,128,724
Reserved For Contingencies	380,076		
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		75,288	
Undesignated (Deficit)	<u>1,491,986</u>	<u>(1,452)</u>	<u>(2,443,439)</u>
Total Equity	<u>2,905,255</u>	<u>75,365</u>	<u>(314,715)</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 8,729,932</u>	 <u>\$ 110,228</u>	 <u>\$ 215,467</u>

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long- Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 5,063	\$	\$ 232,579
		299
		183,700
		282,768
8,190		5,530,774
888,609		1,009,391
100,357		100,357
		52,073
1,557,097		1,557,097
	7,677,489	7,677,489
	750,000	750,000
	85,066	85,066
	<u>800,285</u>	<u>800,285</u>
<u>2,559,316</u>	<u>9,312,840</u>	<u>18,261,878</u>
13,181,814		13,183,343
		3,161,917
		380,076
50,989		50,989
		75,288
		<u>(952,905)</u>
<u>13,232,803</u>		<u>15,898,708</u>
<u>\$ 15,792,119</u>	<u>\$ 9,312,840</u>	<u>\$ 34,160,586</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1995*

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$ 23,651,019	\$ 8,360	\$
Licenses and Permits	1,710,412		
Intergovernmental	716,140		2,700,837
Charges for Services	999,857	6,849	
Miscellaneous	746,106	43,861	
<u>Other Financing Sources</u>			
Operating Transfers In	<u>894,014</u>	<u>492,995</u>	<u>63,350</u>
<u>Total Revenues and Other Financing Sources</u>	<u>28,717,548</u>	<u>552,065</u>	<u>2,764,187</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	2,585,070		
Public Safety	4,762,733		
Highways and Streets	1,380,890		
Sanitation	2,071,620		
Health	165,844		
Welfare	91,189		
Culture and Recreation	183,907	506,586	
Conservation		7,057	
Economic Development	1,903		
Debt Service	990,128		
Capital Outlay	818,554	1,199	3,079,002
Intergovernmental	13,721,881		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>487,777</u>	<u>23,425</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>27,261,496</u>	<u>538,267</u>	<u>3,079,002</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	1,456,052	13,798	(314,815)
<u>Fund Balances - January 1</u>	<u>1,449,203</u>	<u>61,567</u>	<u>100</u>
<u>Fund Balances - December 31</u>	<u>\$ 2,905,255</u>	<u>\$ 75,365</u>	<u>\$ (314,715)</u>



<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 23,659,379
	1,710,412
	3,416,977
	1,006,706
8,251	798,218
<u>45,000</u>	<u>1,495,359</u>
<u>53,251</u>	<u>32,087,051</u>
	2,585,070
	4,762,733
	1,380,890
	2,071,620
	165,844
	91,189
	690,493
	7,057
	1,903
	990,128
	3,898,755
	13,721,881
<u>71,658</u>	<u>582,860</u>
<u>71,658</u>	<u>30,950,423</u>
(18,407)	1,136,628
<u>63,482</u>	<u>1,574,352</u>
<u>\$ 45,075</u>	<u>\$ 2,710,980</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT C*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (GAAP Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended December 31, 1995*

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 23,637,809	\$ 23,651,019	\$ 13,210
Licenses and Permits	1,584,300	1,710,412	126,112
Intergovernmental	699,408	716,140	16,732
Charges for Services	819,178	999,857	180,679
Miscellaneous	584,377	746,106	161,729
<u>Other Financing Sources</u>			
Operating Transfers In	<u>887,000</u>	<u>894,014</u>	<u>7,014</u>
<u>Total Revenues and Other Financing Sources</u>	<u>28,212,072</u>	<u>28,717,548</u>	<u>505,476</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	2,539,707	2,585,070	(45,363)
Public Safety	4,896,398	4,753,694	142,704
Highways and Streets	1,415,242	1,381,153	34,089
Sanitation	2,602,266	2,116,821	485,445
Health	167,886	165,844	2,042
Welfare	103,127	91,189	11,938
Culture and Recreation	203,489	183,907	19,582
Conservation			
Economic Development	1,000	1,903	(903)
Debt Service	1,077,176	990,128	87,048
Capital Outlay	1,292,411	1,245,064	47,347
Intergovernmental	13,721,883	13,721,881	2
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>490,356</u>	<u>487,777</u>	<u>2,579</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>28,510,941</u>	<u>27,724,431</u>	<u>786,510</u>
<u>Excess (Deficiency) of Revenues and</u> <u>Other Financing Sources Over (Under)</u> <u>Expenditures and Other Financing Uses</u>	(298,869)	993,117	1,291,986
<u>Unreserved Fund Balances - January 1</u>	<u>498,869</u>	<u>498,869</u>	
<u>Unreserved Fund Balances - December 31</u>	<u>\$ 200,000</u>	<u>\$ 1,491,986</u>	<u>\$ 1,291,986</u>

Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$ 8,360	\$ 8,360	\$ 23,637,809	\$ 23,659,379	\$ 21,570
			1,584,300	1,710,412	126,112
			699,408	716,140	16,732
	6,849	6,849	819,178	1,006,706	187,528
23,425	43,861	20,436	607,802	789,967	182,165
<u>494,970</u>	<u>492,995</u>	<u>(1,975)</u>	<u>1,381,970</u>	<u>1,387,009</u>	<u>5,039</u>
<u>518,395</u>	<u>552,065</u>	<u>33,670</u>	<u>28,730,467</u>	<u>29,269,613</u>	<u>539,146</u>
			2,539,707	2,585,070	(45,363)
			4,896,398	4,753,694	142,704
			1,415,242	1,381,153	34,089
			2,602,266	2,116,821	485,445
			167,886	165,844	2,042
			103,127	91,189	11,938
491,120	506,586	(15,466)	694,609	690,493	4,116
3,850	7,057	(3,207)	3,850	7,057	(3,207)
			1,000	1,903	(903)
			1,077,176	990,128	87,048
	1,199	(1,199)	1,292,411	1,246,263	46,148
			13,721,883	13,721,881	2
<u>23,425</u>	<u>23,425</u>	<u>—</u>	<u>513,781</u>	<u>511,202</u>	<u>2,579</u>
<u>518,395</u>	<u>538,267</u>	<u>(19,872)</u>	<u>29,029,336</u>	<u>28,262,698</u>	<u>766,638</u>
	13,798	13,798	(298,869)	1,006,915	1,305,784
<u>56,496</u>	<u>56,496</u>	<u>—</u>	<u>555,365</u>	<u>555,365</u>	<u>—</u>
<u>\$ 56,496</u>	<u>\$ 70,294</u>	<u>\$ 13,798</u>	<u>\$ 256,496</u>	<u>\$ 1,562,280</u>	<u>\$ 1,305,784</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1995*

---

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 23,525
Interest and Dividends	877,913
Capital Gains	10,975
Sale of Land	52,920
Other	<u>2,628</u>
 <u>Total Operating Revenues</u>	 <u>967,961</u>
 <u>Operating Expenses</u>	
<u>Trust Income Distributions</u>	
Management Fees	<u>16,289</u>
 <u>Operating Income</u>	 951,672
 <u>Operating Transfers</u>	
Transfers Out	<u>(888,672)</u>
 <u>Net Income</u>	 63,000
 <u>Fund Balance - January 1</u>	 <u>13,124,728</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 13,187,728</u>

The notes to financial statements are an integral part of this statement.



*EXHIBIT E*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1995*

---

	Fiduciary Fund Type Nonexpendable Trust Funds
<u>Cash Flows From Operating Activities</u>	
Cash Received From Mortgagees	\$ 168,960
Interest and Dividends Received	900,699
New Funds and Other Received	79,073
Trust Income Distributions	(14,996)
Operating Transfers Out - To Other Funds	<u>(810,561)</u>
<u>Net Cash Provided by Operating Activities</u>	323,175
<u>Cash Flows From Investing Activities</u>	
Net Purchase of Investment Securities	<u>(675,865)</u>
<u>Net (Decrease) in Cash</u>	(352,690)
<u>Cash - January 1</u>	<u>403,840</u>
<u>Cash - December 31</u>	<u>\$ 51,150</u>
<i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>	
<u>Net Income</u>	<u>\$ 63,000</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>	
Loss (Gain) on Sales of Investments	(10,975)
<u>(Increase) Decrease in Receivables</u>	
Interest	22,786
Mortgage Notes (Net)	168,960
Increase (Decrease) in Accounts Payable	1,293
Increase (Decrease) in Due To Other Funds	<u>78,111</u>
<u>Total Adjustments</u>	<u>260,175</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>\$ 323,175</u>

The notes to financial statements are an integral part of this statement.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Town of Hampton, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Hampton (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

**B. Basis of Presentation - Fund Accounting**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Lane Memorial Library  
Conservation Commission  
Cemetery Trustees  
Police Grants

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

**Capital Projects Funds** - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

- Wastewater Treatment Plant Upgrade
- Sewerage and Sewage Treatment Facilities
- Municipal Landfill Closure

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

**Nonexpendable Trust Funds**

- Town Trusts

**Expendable Trust Funds**

- Capital Reserve

**Agency Funds**

- Developers' Performance Bond
- Deferred Compensation Plan
- Kids Kingdom Committee

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

C. Measurement Focus/Basis of Accounting

Governmental, Expendable Trust, and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Projects Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1995, \$298,869 of the beginning General Fund fund balance was applied for this purpose.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.



TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1995

Amounts recorded as budgetary expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Similar Trust Funds (Exhibit B) as follows:

Expenditures and Other Financing Uses

Per Exhibit C	\$ 27,724,431
---------------	---------------

Adjustments

Encumbrances - December 31, 1994	570,258
----------------------------------	---------

Encumbrances - December 31, 1995	<u>(1,033,193)</u>
----------------------------------	--------------------

Per Exhibit B	<u>\$ 27,261,496</u>
---------------	----------------------

E. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, the Town has reserved a portion of the uncollected taxes receivable based on historical trend information relative to collectibility. This reserve totals \$425,989 at December 31, 1995.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (ambulance, police, and other) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.

*Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

*Deferred Revenue*

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Contingencies** - represents the amount management has determined is required to cover for property tax abatements, plus interest costs.

**Reserved for Endowments** - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

A. Deficit Fund Balances

*Cemetery Trustees*

There is an unreserved undesignated fund deficit of \$1,452 in the Cemetery Trustees Fund at December 31, 1995. Management expects to absorb all activity in accordance with the RSA in 1996 thereby eliminating the deficit.



*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

*Project Deficits*

There are deficits in the following Capital Projects Funds at December 31, 1995:

<u>Fund</u>	<u>Amount</u>
Sewerage and Sewage Treatment Facilities	\$ 1,248
Municipal Landfill Closure	<u>2,442,191</u>
<u>Total</u>	<u>\$ 2,443,439</u>

Generally, these deficits arose because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1995:

<u>Special Revenue Funds</u>	
Conservation Commission	\$ 3,207
Cemetery Trustees	2,340
Lane Memorial Library	<u>14,325</u>
<u>Total</u>	<u>\$ 19,872</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

**NOTE 3 - ASSETS**

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

TOWN OF HAMPTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	\$ 482,776	\$ -0-	\$ 235,043	\$ 717,819	\$ 6,866
<u>Cash Equivalents</u>					
Repurchase Agreement				6,104,818	6,104,818
<u>Total Cash and Cash Equivalents</u>				<u>\$ 6,822,637</u>	<u>\$ 6,111,684</u>

*Repurchase Agreements*

Included in the Town's cash equivalents at December 31, 1995, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. At December 31, 1995, the Town held investments in repurchase agreements as follows:

<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Underlying Securities</u>	<u>Market Value</u>
\$ 6,078,544	5.625%	01/02/96	FNMP	\$ 474,619
			FNMP	\$ 5,607,050
\$ 26,274	5.3%	01/12/96	Fed. Home Loan	\$ 30,125

**B. Investments**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Certificates of Deposit	\$ 290,519	\$	\$	\$ 290,519	\$ 290,519
US Government Obligations	<u>          </u>	<u>          </u>	<u>10,620,532</u>	<u>10,620,532</u>	<u>10,684,229</u>
	<u>\$ 290,519</u>	<u>\$ -0-</u>	<u>\$10,620,532</u>	\$10,911,051	\$10,974,748
Money Market Mutual Funds				2,251,223	2,251,223
New Hampshire Public Deposit Investment Pool				<u>570</u>	<u>570</u>
<u>Total Investments</u>				<u>\$13,162,844</u>	<u>\$13,226,541</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1995, upon which the 1995 property tax levy was based was \$1,071,055,900.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hampton and Winnacunnet Cooperative School Districts, Rockingham County, and Hampton Beach Village Districts, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

During the current fiscal year, the Tax Collector on April 11 placed a lien for all uncollected 1994 property taxes.

Taxes receivable at December 31, 1995, are as follows:

<u>Property Taxes</u>	
Levy of 1995	\$ 1,551,364
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1994	442,338
Levy of 1993	262,362
Levy of 1992	5,716
Prior Levies	2,920
Yield Taxes	189
Less: Reserve for estimated uncollectible taxes	<u>(425,989)</u>
<u>Total Taxes Receivable</u>	<u>\$ 1,838,900</u>

D. Receivables

Receivables as of December 31, 1995, are as follows:

	<u>General</u>	<u>Capital Project</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>Receivables</u>				
Liens	\$ 149,210	\$	\$	\$ 149,210
Accounts	276,179			276,179
Intergovernmental		2,043		2,043
Interest			196,521	196,521
Mortgages <sup>1</sup>			774,471	774,471
Allowance for Uncollectible Amounts	<u>(288,045)</u>	<u>_____</u>	<u>_____</u>	<u>(288,045)</u>
<u>Net Total Receivables</u>	<u>\$ 137,344</u>	<u>\$ 2,043</u>	<u>\$ 970,992</u>	<u>\$ 1,110,379</u>

<sup>1</sup>Mortgage notes receivable represent loans being administered by the First National Bank of Portsmouth in accordance with legislation enacted March 15, 1983, covering the sale of former leased lands within the Town of Hampton.



*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

**E. Interfund Receivables/Payables**

Individual fund interfund receivable and payable balances at December 31, 1995 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 988,354	\$ 18,236
<u>Special Revenue Funds</u>		
Lane Memorial Library	349	
Conservation Commission		1,640
Police Grants	18,236	
<u>Capital Projects Funds</u>		
Wastewater Treatment Plant Upgrade	2,452	
Sewerage and Sewer Treatment Facilities		1,248
Municipal Landfill Closure		99,658
<u>Trust Funds</u>		
Nonexpendable Town Trusts	<hr/>	<hr/> 888,609
<u>Totals</u>	<u>\$ 1,009,391</u>	<u>\$ 1,009,391</u>

**F. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1995, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended June 30, 1996.

1. American Re-Insurance Company Facultative Casualty Reinsurance Certificate #009239319 and Facultative Property Reinsurance Certificate #009239318. These provide property, general liability and public officials liability coverage in the amount of \$750,000. Also included is excess loss Fund coverage of \$1,000,000 aggregate excess of the Trust's Loss Fund.

Public Officials Liability has an aggregate limit of \$1M per member.

2. Travelers Insurance Company #XTXP-GAC-251T055-5-95. It provides \$200 million property coverage in excess of \$1 million which is the American Re-Insurance Company primary limit.
3. American Re-Insurance Company #009237877. Provides some members with higher limits of from \$1 to \$4 million in excess of the underlying \$1 million.
4. Kemper #3XC02547601. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

Contributions paid in 1995 for FY96, ending June 30, 1996, to be recorded as an insurance expense/expenditure totaled \$237,476. Unpaid contributions for the year ending June 30, 1996, and due in 1995 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1995, totaled \$3,000. During October 1995, \$49,065 was returned to the Town of Hampton as its 1995 "dividend" for the years 1991 and 1992.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

**Compensation Funds of New Hampshire - Workers' Compensation Fund** is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Hampton shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1995:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

**NOTE 4 - LIABILITIES**

**A. Intergovernmental Payable**

Payables due other governments at December 31, 1995 include:

General Fund

Hampton School District	\$ 3,701,963
Winnacunnet Cooperative School District	1,699,423
State of New Hampshire -	
Hampton Economic Development	120,097
Other	<u>1,101</u>

<u>Total General Fund</u>	\$ 5,522,584
---------------------------	--------------

Trust Funds

Capital Reserve	<u>8,190</u>
-----------------	--------------

<u>Total Intergovernmental Payable</u>	<u>\$ 5,530,774</u>
--	---------------------

**B. Deferred Revenue**

*General Fund*

Deferred revenue of \$20,633 at December 31, 1995, consists of revenue collected in advance of the fiscal year to which it applies.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

*Special Revenue Funds*

**Cemetery Trustees** - Deferred revenue at December 31, 1995, totaling \$18,275 represents the 1995 cemetery burial lots sold which are expected to be appropriated at the 1996 Annual Town Meeting. If appropriated, the Cemetery Trustees will transfer the amount to the Trustees of Trust Funds in 1996.

**Police Grants** - Deferred revenue at December 31, 1995, totaling \$13,165 represents grant monies received prior to the incurrence of qualifying expenditures.

C. Defined Benefit Pension Plan

*Plan Description and Provisions*

Substantially all employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1995, was \$6,000,876; the Town's total payroll was \$6,190,860.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

**Group I Employees** who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

**Group II Employees** who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

The State of New Hampshire funds 35% of employer costs for public safety officers (Group II) and teachers employed by the Town. The State does not participate in funding the employer cost of other Town employees. The Town has not elected early application of GASB Statement #24 in these financial statements.



*TOWN OF HAMPTON, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1995*

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1995, was as follows:

Town's Portion	\$ 235,817
Employees' Portion	<u>446,463</u>
<u>Total</u>	<u>\$ 682,280</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

**Deferred Compensation Plan** - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**D. Construction and Other Significant Commitments**

As of December 31, 1995, the Town had the following commitments with respect to unfinished capital projects:

<u>Fund</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
<u>General Fund</u>		
Woodland Road Sewer	\$787,600	1996
Sun Valley Sewer	\$120,982	1996
<u>Capital Projects</u>		
Municipal Landfill Closure	\$2,128,724	1996-97

**Landfill Closure and Postclosure Care Costs**

Federal and State laws and regulations require that the Town place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site after closure. The Town is currently in the process of closing its municipal landfill and the expenditures related thereto are reflected in the Municipal Landfill Closure Capital Projects Fund. A liability is being recognized in the General Long-Term Debt Account Group for the future postclosure care costs of \$750,000 which is based on the amount that would be paid if all services required to monitor and maintain the landfill were acquired as of December 31, 1995. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**E. Long-Term Debt**

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1995:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<b><u>General Long-Term Debt</u></b>				
<b><u>Account Group</u></b>				
Balance, Beginning of Year	\$ 5,445,000	\$ 170,567	\$ 656,917	\$ 6,272,484
Issued	2,712,489			2,712,489
Retired	(480,000)	(85,501)		(565,501)
Net increase in compensated absences payable			143,368	143,368
Balance, End of Year	<u>\$ 7,677,489</u>	<u>\$ 85,066</u>	<u>\$ 800,285</u>	<u>\$ 8,562,840</u>

Long-term debt payable at December 31, 1995, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/95</u>
<b><u>General Long-Term</u></b>					
<b><u>Debt Account Group</u></b>					
<b><u>General Obligation</u></b>					
<b><u>Debt Payable</u></b>					
Sewer Construction Bonds	\$1,280,000	1975	2004	6.75	\$ 275,000
Sewer Bonds	\$800,000	1985	2005	7.50-8.50	400,000
Sewer Construction Bonds	\$7,800,000	1986	2006	7.50-8.50	4,290,000
Sewer Construction Loan	\$2,712,489	1995	2015	4.632	2,712,489
					<u>\$ 7,677,489</u>
<b><u>Capital Leases Payable</u></b>					
Peterbilt Model 320	\$105,228	1993	1998	6.29	\$ 52,942
1990 Chevrolet C7H042	\$56,367	1991	1996	8.35	6,702
1992 Chevrolet C7H042	\$62,291	1992	1997	7.50	25,422
					<u>85,066</u>
<b><u>Compensated Absences Payable</u></b>					
Vested Sick Leave					\$ 624,482
Accrued Vacation Leave					<u>175,803</u>
					<u>800,285</u>
<b><u>Total General Long-Term</u></b>					
<b><u>Debt Account Group</u></b>					<u>\$ 8,562,840</u>

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

*Annual Requirements To Amortize Governmental Fund Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1995, including interest payments, are as follows:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 615,624	\$ 483,824	\$ 1,099,448
1997	615,625	460,686	1,076,311
1998	590,624	416,540	1,007,164
1999	590,625	374,900	965,525
2000	590,624	332,721	923,345
2001-2015	<u>4,674,367</u>	<u>1,381,128</u>	<u>6,055,495</u>
<u>Totals</u>	<u>\$ 7,677,489</u>	<u>\$ 3,449,799</u>	<u>\$ 11,127,288</u>

*Annual Requirements to Amortize Capital Leases*

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 41,880	\$ 4,326	\$ 46,206
1997	35,140	1,719	36,859
1998	<u>8,046</u>	<u>106</u>	<u>8,152</u>
<u>Totals</u>	<u>\$ 85,066</u>	<u>\$ 6,151</u>	<u>\$ 91,217</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

All lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

*Bonds or Notes Authorized - Unissued*

Bonds and notes authorized and unissued as of December 31, 1995 were as follows:

<u>Per Town</u> <u>Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued</u> <u>Amount</u>
March 14, 1995	Route 1 Upgrade	\$2,400,000



*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

*Loans Authorized - Unissued*

At the annual Town Meeting held on March 14, 1995, Article #13 authorized \$4,986,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements for the closure of the Town of Hampton Municipal Landfill. Additionally, Article #15 authorized \$1,402,900 for the purpose of preparing plans and specifications, land acquisitions and/or easements and for the construction of sewerage and sewage treatment facilities. These articles authorized the Selectmen to participate in the State of New Hampshire Revolving Loan Program under RSA 486:14 which was established for these purposes. The Town has entered into agreements with the State of New Hampshire for the full amounts authorized.

The Town has recorded intergovernmental revenues of \$1,639,510 in the Municipal Landfill Closure Fund and \$14,820 in the Sewerage and Sewage Treatment Facilities Fund for the year ended December 31, 1995. Loans authorized - unissued at December 31, 1995, total \$3,346,490 in the Municipal Landfill Closure Fund and \$1,388,080 in the Sewerage and Sewage Treatment Facilities Fund. The debt is not recognized by the Town until the project is complete.

*State Aid to Water Pollution Projects*

In addition to local revenues, the "Amount To Be Provided For Retirement of General Long-Term Debt," includes the following amounts to be received from the State of New Hampshire in the form of State Aid to Water Pollution Projects:

<u>Bond Issues</u>	<u>State Aid Grant Number</u>	<u>Amount</u>
\$7,800,000 Sewer Construction Bonds	C-384	\$ 455,576
\$800,000 Sewer Bonds	C-383	78,749
\$1,280,000 Sewer Construction Bonds	C-124	<u>201,563</u>
<u>Total</u>		<u>\$ 735,888</u>

Under RSA Chapter 486, the Town receives from the State of New Hampshire a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 1995, the Town is due to receive the following annual amounts to offset principal debt payments:

<u>Fiscal Year Ending December 31.</u>	<u>Amounts</u>
1996	\$ 80,300
1997	80,300
1998	64,796
1999	64,796
2000	64,796
2001-2006	<u>380,900</u>
<u>Total</u>	<u>\$ 735,888</u>

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

**NOTE 5 - FUND EQUITY**

**A. Reservations of Fund Balances**

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund	\$ 1,033,193
<u>Capital Projects Fund</u>	
Municipal Landfill Closure	<u>2,128,724</u>
<u>Total Reserve for Encumbrances</u>	<u>\$ 3,161,917</u>

*Reserved for Special Purposes*

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Nonexpendable Trust Funds (Income Balances)

Cemetery	\$ 5,759
Town Needy	1
Library	1
Sports Scholarship	<u>153</u>

<u>Total Nonexpendable Trust Funds</u>	\$ 5,914
--	----------

Capital Reserve Fund

Firefighting Apparatus	<u>45,075</u>
------------------------	---------------

<u>Total</u>	<u>\$ 50,989</u>
--------------	------------------

*Reserved for Contingencies*

In the General Fund, the reserve for contingencies, totaling \$380,076, represents the amount management has determined is required to cover for property tax abatements, plus interest costs.

*Reserved for Endowments*

In the Nonexpendable Trust Funds, the reserved for endowments at December 31, 1995 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1995 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Real Estate Trust	\$12,994,829
Cemetery	169,901
Town Needy	3,781
Library	9,636
Sports Scholarship	<u>3,667</u>
<u>Total</u>	<u>\$13,181,814</u>

In the Special Revenue Fund, the reserve for endowments at December 31, 1995, represents the amount of burial ground funds collected which are being held until payment is received in full.

<u>Purpose</u>	<u>Principal</u>
Cemetery Trustees	<u>\$1,529</u>

B. Unreserved Fund Balances

*Designated for Special Purposes*

The amount designated for special purposes, representing Special Revenue Fund balances which management intends to use in the subsequent years, is as follows:

<u>Special Revenue Funds</u>	
Lane Memorial Library	\$ 56,804
Conservation Commission	13,413
Police Grants	<u>5,071</u>
<u>Total</u>	<u>\$ 75,288</u>

**NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 1995*

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

***NOTE 7 - RESTATEMENT OF FUND BALANCE***

The fund balance at December 31, 1994, for the Nonexpendable Trust Funds were restated as follows:

To Remove Reserve for Uncollectible Mortgage Notes Receivable	\$ 72,268
Fund Balance - As Previously Reported	<u>13,052,460</u>
Fund Balance - As Restated	<u>\$13,124,728</u>



*COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS*

*SCHEDULE A-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1995*

---

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 23,132,509	\$ 23,149,441	\$ 16,932
Land Use Change	104,800	113,440	8,640
Yield	500	675	175
Interest and Penalties on Taxes	<u>400,000</u>	<u>387,463</u>	<u>(12,537)</u>
Total Taxes	<u>23,637,809</u>	<u>23,651,019</u>	<u>13,210</u>
 <u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	18,000	20,687	2,687
Motor Vehicle Permit Fees	1,480,000	1,553,425	73,425
Building Permits	85,000	134,449	49,449
Other Licenses, Permits and Fees	<u>1,300</u>	<u>1,851</u>	<u>551</u>
Total Licenses and Permits	<u>1,584,300</u>	<u>1,710,412</u>	<u>126,112</u>
 <u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	169,825	169,825	
Business Profits Tax	213,264	213,264	
Highway Block Grant	172,237	172,237	
Water Pollution Grants	144,082	144,082	
Other Reimbursements	<u></u>	<u>16,732</u>	<u>16,732</u>
Total Intergovernmental Revenues	<u>699,408</u>	<u>716,140</u>	<u>16,732</u>
 <u>Charges For Services</u>			
Income From Departments	619,178	790,443	171,265
Parking Lots	<u>200,000</u>	<u>209,414</u>	<u>9,414</u>
Total Charges For Services	<u>819,178</u>	<u>999,857</u>	<u>180,679</u>
 <u>Miscellaneous Revenues</u>			
Sale of Municipal Property	33,700	48,353	14,653
Interest on Investments	110,000	199,823	89,823
Fines and Forfeits	20,000	29,029	9,029
Insurance Dividends and Reimbursements	379,327	427,392	48,065
Cable Franchise Fees	41,350	41,392	42
Other	<u></u>	<u>117</u>	<u>117</u>
Total Miscellaneous Revenues	<u>584,377</u>	<u>746,106</u>	<u>161,729</u>

*SCHEDULE A-1 (Continued)*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1995*

---

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	12,000	13,690	1,690
Trust Funds	<u>875,000</u>	<u>880,324</u>	<u>5,324</u>
Total Other Financing Sources	<u>887,000</u>	<u>894,014</u>	<u>7,014</u>
 <u>Total Revenues and Other Financing Sources</u>	 28,212,072	 <u>\$ 28,717,548</u>	 <u>\$ 505,476</u>
 <u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>298,869</u>		
 <u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	 <u>\$ 28,510,941</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1995

	Encumbered <u>From 1994</u>	Appropriations <u>1995</u>
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 87,932
Election, Registration, and Vital Statistics		123,681
Financial Administration		422,516
Legal Expenses		90,000
Personnel Administration		347,735
Planning and Zoning		30,748
General Government Buildings		37,600
Cemeteries		49,614
Insurance, not otherwise allocated		1,297,881
Other		<u>52,000</u>
Total General Government	<u>          </u>	<u>2,539,707</u>
<u>Public Safety</u>		
Police Department		2,507,229
Fire Department	10,437	2,257,462
Building Inspection		112,207
Emergency Management		500
Other Public Safety		<u>19,000</u>
Total Public Safety	<u>10,437</u>	<u>4,896,398</u>
<u>Highways and Streets</u>		
Highways and Streets	4,820	1,258,747
Street Lighting		<u>156,495</u>
Total Highways and Streets	<u>4,820</u>	<u>1,415,242</u>
<u>Sanitation</u>		
Administration	4,650	1,186,003
Solid Waste Collection		518,945
Solid Waste Disposal	300	783,568
Sewage Collection and Disposal	<u>992</u>	<u>113,750</u>
Total Sanitation	<u>5,942</u>	<u>2,602,266</u>
<u>Health</u>		
Animal Control		80,565
Health Agencies and Hospitals		<u>87,321</u>
Total Health	<u>          </u>	<u>167,886</u>



Expenditures Net of Refunds	Encumbered To 1996	(Over) Under Budget
\$ 85,839	\$	\$ 2,093
101,154		22,527
410,695		11,821
271,787		(181,787)
325,070		22,665
31,899		(1,151)
37,861		(261)
49,869		(255)
1,220,946		76,935
<u>49,950</u>	<u>          </u>	<u>2,050</u>
<u>2,585,070</u>	<u>          </u>	<u>(45,363)</u>
2,427,525	1,398	78,306
2,216,269		51,630
103,292		8,915
		500
<u>15,647</u>	<u>          </u>	<u>3,353</u>
<u>4,762,733</u>	<u>1,398</u>	<u>142,704</u>
1,227,486	5,083	30,998
<u>153,404</u>	<u>          </u>	<u>3,091</u>
<u>1,380,890</u>	<u>5,083</u>	<u>34,089</u>
1,084,671	2,430	103,552
462,322		56,623
457,096	900	325,872
<u>67,531</u>	<u>47,813</u>	<u>(602)</u>
<u>2,071,620</u>	<u>51,143</u>	<u>485,445</u>
78,523		2,042
<u>87,321</u>	<u>          </u>	<u>          </u>
<u>165,844</u>	<u>          </u>	<u>2,042</u>

*SCHEDULE A-2 (Continued)*  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1995

	<u>Encumbered</u> <u>From 1994</u>	<u>Appropriations</u> <u>1995</u>
<u>Welfare</u>		
Direct Assistance	_____	<u>103,127</u>
<u>Culture and Recreation</u>		
Parks and Recreation		201,239
Patriotic Purposes		1,800
Other Culture and Recreation	_____	<u>450</u>
Total Culture and Recreation	_____	<u>203,489</u>
<u>Economic Development</u>	_____	<u>1,000</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		480,000
Interest Expense - Long-Term Debt		417,176
Interest Expense - Tax Anticipation Notes	_____	<u>180,000</u>
Total Debt Service	_____	<u>1,077,176</u>
<u>Capital Outlay</u>		
Woodland Road Sewer	298,960	
Land Improvements	250,099	490,311
Keene, Moccasin Lane		14,500
Sun Valley Sewer	_____	<u>787,600</u>
Total Capital Outlay	<u>549,059</u>	<u>1,292,411</u>
<u>Intergovernmental</u>		
School District Assessments		11,890,625
County Tax Assessment		1,507,262
Precinct Assessments	_____	<u>323,996</u>
Total Intergovernmental	_____	<u>13,721,883</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		445,356
Capital Reserve Funds	_____	<u>45,000</u>
Total Operating Transfers Out	_____	<u>490,356</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 570,258</u>	<u>\$ 28,510,941</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1996</u>	<u>(Over) Under Budget</u>
<u>91,189</u>	<u>          </u>	<u>11,938</u>
182,277		18,962
1,284		516
<u>346</u>	<u>          </u>	<u>104</u>
<u>183,907</u>	<u>          </u>	<u>19,582</u>
<u>1,903</u>	<u>          </u>	<u>(903)</u>
480,000		
417,176		
<u>92,952</u>	<u>          </u>	<u>87,048</u>
<u>990,128</u>	<u>          </u>	<u>87,048</u>
177,978	120,982	
626,601	66,987	46,822
13,975		525
<u>          </u>	<u>787,600</u>	<u>          </u>
<u>818,554</u>	<u>975,569</u>	<u>47,347</u>
11,890,625		
1,507,262		
<u>323,994</u>	<u>          </u>	<u>2</u>
<u>13,721,881</u>	<u>          </u>	<u>2</u>
442,777		2,579
<u>45,000</u>	<u>          </u>	<u>          </u>
<u>487,777</u>	<u>          </u>	<u>2,579</u>
<u>\$ 27,261,496</u>	<u>\$ 1,033,193</u>	<u>\$ 786,510</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-3  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1995*

---

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$ 498,869	
<u>Deduction</u>		
Unreserved Fund Balance Used		
To Reduce 1995 Tax Rate	<u>298,869</u>	\$ 200,000
<u>Addition</u>		
<u>1995 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 505,476	
Unexpended Balance		
of Appropriations (Schedule A-2)	<u>786,510</u>	
1995 Budget Surplus		<u>1,291,986</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$ 1,491,986</u>

The notes to financial statements are an integral part of this statement.



*SCHEDULE B-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1995*

	<u>BUDGETED FUNDS</u>			Total Budgeted Funds	NON- BUDGETED FUND	Totals
	<u>Lane Memorial Library</u>	<u>Conservation Commission</u>	<u>Cemetery Trustees</u>		<u>Police Grants</u>	
<u>ASSETS</u>						
Cash and Equivalents	\$ 36,455	\$ 1,802	\$ 20,135	\$ 58,392	\$	\$ 58,392
Investments	20,000	13,251		33,251		33,251
Interfund Receivable	<u>349</u>	<u></u>	<u></u>	<u>349</u>	<u>18,236</u>	<u>18,585</u>
<b>TOTAL ASSETS</b>	<u>\$ 56,804</u>	<u>\$ 15,053</u>	<u>\$ 20,135</u>	<u>\$ 91,992</u>	<u>\$ 18,236</u>	<u>\$ 110,228</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$	\$	\$ 1,783	\$ 1,783	\$	\$ 1,783
Interfund Payable		1,640		1,640		1,640
Deferred Revenues	<u></u>	<u></u>	<u>18,275</u>	<u>18,275</u>	<u>13,165</u>	<u>31,440</u>
Total Liabilities	<u></u>	<u>1,640</u>	<u>20,058</u>	<u>21,698</u>	<u>13,165</u>	<u>34,863</u>
 <u>Fund Balances</u>						
Reserved For Endowments			1,529	1,529		1,529
<u>Unreserved</u>						
Designated For						
Special Purposes	56,804	13,413		70,217	5,071	75,288
Undesignated	<u></u>	<u></u>	<u>(1,452)</u>	<u>(1,452)</u>	<u></u>	<u>(1,452)</u>
Total Fund Balances	<u>56,804</u>	<u>13,413</u>	<u>77</u>	<u>70,294</u>	<u>5,071</u>	<u>75,365</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 56,804</u>	<u>\$ 15,053</u>	<u>\$ 20,135</u>	<u>\$ 91,992</u>	<u>\$ 18,236</u>	<u>\$ 110,228</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-2*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Special Revenue Funds*  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 1995*

	<u>BUDGETED FUNDS</u>				<u>NON- BUDGETED FUND</u>	
	<u>Lane</u>			<u>Total</u>	<u>Police</u>	
	<u>Memorial</u>	<u>Conservation</u>	<u>Cemetery</u>	<u>Budgeted</u>	<u>Grants</u>	<u>Totals</u>
	<u>Library</u>	<u>Commission</u>	<u>Trustees</u>	<u>Funds</u>		
<u>Revenues</u>						
Taxes	\$	\$ 8,360	\$	\$ 8,360	\$	\$ 8,360
Charges for Services	6,849			6,849		6,849
Miscellaneous	19,322	481	24,058	43,861		43,861
<u>Other Financing Sources</u>						
Operating Transfers In	<u>439,276</u>	<u>3,850</u>	<u>49,869</u>	<u>492,995</u>		<u>492,995</u>
<u>Total Revenues and</u>						
<u>Other Financing Sources</u>	<u>465,447</u>	<u>12,691</u>	<u>73,927</u>	<u>552,065</u>		<u>552,065</u>
<u>Expenditures</u>						
<u>Current</u>						
Conservation		7,057		7,057		7,057
Culture and Recreation	455,831		50,755	506,586		506,586
Capital Outlay			1,199	1,199		1,199
<u>Other Financing Uses</u>						
Operating Transfers Out			<u>23,425</u>	<u>23,425</u>		<u>23,425</u>
<u>Total Expenditures and</u>						
<u>Other Financing Uses</u>	<u>455,831</u>	<u>7,057</u>	<u>75,379</u>	<u>538,267</u>		<u>538,267</u>
<u>Excess (Deficiency) of Revenues</u>						
<u>and Other Financing Sources</u>						
<u>Over (Under) Expenditures</u>						
<u>and Other Financing Uses</u>	9,616	5,634	(1,452)	13,798		13,798
<u>Fund Balances - January 1</u>	<u>47,188</u>	<u>7,779</u>	<u>1,529</u>	<u>56,496</u>	<u>5,071</u>	<u>61,567</u>
<u>Fund Balances - December 31</u>	<u>\$ 56,804</u>	<u>\$ 13,413</u>	<u>\$ 77</u>	<u>\$ 70,294</u>	<u>\$ 5,071</u>	<u>\$ 75,365</u>

The notes to financial statements are an integral part of this statement.

**SCHEDULE B-3**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Special Revenue Fund - Lane Memorial Library*  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended December 31, 1995**

	<u>Operating Account</u>	<u>Fines Account</u>	<u>Trustees Account</u>	<u>Total</u>
<b><u>Revenues</u></b>				
<b><u>Charges For Services</u></b>				
Video Rentals	\$	\$ 5,089	\$	\$ 5,089
Nonresident Fees		1,760		1,760
<b><u>Miscellaneous</u></b>				
Book Sales and Fines		11,710		11,710
Interest Income	276	270	1,500	2,046
Meeting Room Rentals		1,275		1,275
Fundraising		516		516
Donations			215	215
Other	5	1,569	245	1,819
Copy Machine		1,741		1,741
Intra Account Transfer		16,000		16,000
<b><u>Other Financing Sources</u></b>				
<b><u>Operating Transfers In</u></b>				
General Fund	438,927			438,927
Trust Funds			349	349
<b><u>Total Revenues and Other Financing Sources</u></b>	<b><u>439,208</u></b>	<b><u>39,930</u></b>	<b><u>2,309</u></b>	<b><u>481,447</u></b>
<b><u>Expenditures</u></b>				
<b><u>Current</u></b>				
<b><u>Culture and Recreation</u></b>				
Salaries and Benefits	297,304			297,304
Administrative Costs	55,154	1,384	3,073	59,611
Books, Periodicals and Programs	29,921	26,724		56,645
Operations and Maintenance of Facilities	17,389	404		17,793
Capital Acquisitions and Improvements	23,448	1,030		24,478
Intra Account Transfer	<u>16,000</u>			<u>16,000</u>
<b><u>Total Expenditures</u></b>	<b><u>439,216</u></b>	<b><u>29,542</u></b>	<b><u>3,073</u></b>	<b><u>471,831</u></b>
<b><u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u></b>	(8)	10,388	(764)	9,616
<b><u>Fund Balance - January 1</u></b>	<u>991</u>	<u>11,059</u>	<u>35,138</u>	<u>47,188</u>
<b><u>Fund Balance - December 31</u></b>	<b><u>\$ 983</u></b>	<b><u>\$ 21,447</u></b>	<b><u>\$ 34,374</u></b>	<b><u>\$ 56,804</u></b>

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-4*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Special Revenue Fund - Conservation Commission*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 1995*

---

Revenues

Taxes

Land Use Change

\$ 8,360

Miscellaneous

Interest Income

481

Other Financing Sources

Operating Transfers In

General Fund

3,850

Total Revenues and Other Financing Sources

\$ 12,691

Expenditures

Current

Conservation Commission

7,057

Excess of Revenues and Other

Financing Sources Over Expenditures

5,634

Fund Balance - January 1

7,779

Fund Balance - December 31

\$ 13,413

The notes to financial statements are an integral part of this statement.



SCHEDULE B-5  
 TOWN OF HAMPTON, NEW HAMPSHIRE  
 Special Revenue Fund - Cemetery Trustees  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended December 31, 1995

---

Revenues

Miscellaneous

Burial Ground Funds	\$ 23,425
Sale of Graves	77
Interest Income	506
Other	50

Other Financing Sources

Operating Transfers In

General Fund	<u>49,869</u>
--------------	---------------

Total Revenues and

<u>Other Financing Sources</u>	\$ 73,927
--------------------------------	-----------

Expenditures

Current

General Government

Wages and Employee Benefits	\$ 38,234
Contract Labor	3,642
Insurance	940
Utilities	2,193
Tools and Supplies	1,800
Maintenance and Repairs	3,090
Miscellaneous	856
Capital Outlay	1,199

Other Financing Uses

Operating Transfers Out

Trust Funds	<u>23,425</u>
-------------	---------------

Total Expenditures and

<u>Other Financing Uses</u>	<u>75,379</u>
-----------------------------	---------------

Excess (Deficiency) of Revenues and

Other Financing Sources Over (Under)

<u>Expenditures and Other Financing Uses</u>	(1,452)
--	---------

Fund Balance - January 1

1,529

Fund Balance - December 31

\$ 77

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Capital Projects Funds  
Combining Balance Sheet  
December 31, 1995*

---

<u>ASSETS</u>	<u>Wastewater Treatment Plant Upgrade</u>	<u>Sewerage and Sewage Treatment Facilities</u>	<u>Municipal Landfill Closure</u>	<u>Total</u>
Cash and Equivalents	\$ 48,324	\$	\$ 162,648	\$ 210,972
<u>Receivables</u>				
Intergovernmental		2,043		2,043
Interfund Receivable	<u>2,452</u>	<u></u>	<u></u>	<u>2,452</u>
 TOTAL ASSETS	 <u>\$ 50,776</u>	 <u>\$ 2,043</u>	 <u>\$ 162,648</u>	 <u>\$ 215,467</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 2,452	\$ 2,043	\$ 9,698	\$ 14,193
Contracts Payable			183,700	183,700
Retainage Payable	48,324		183,059	231,383
Interfund Payable	<u></u>	<u>1,248</u>	<u>99,658</u>	<u>100,906</u>
Total Liabilities	<u>50,776</u>	<u>3,291</u>	<u>476,115</u>	<u>530,182</u>
 <u>Fund Balances</u>				
Reserved For Encumbrances			2,128,724	2,128,724
<u>Unreserved</u>				
Undesignated (Deficit)	<u></u>	<u>(1,248)</u>	<u>(2,442,191)</u>	<u>(2,443,439)</u>
Total Fund Balances	<u></u>	<u>(1,248)</u>	<u>(313,467)</u>	<u>(314,715)</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 50,776</u>	 <u>\$ 2,043</u>	 <u>\$ 162,648</u>	 <u>\$ 215,467</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1995*

	<u>Wastewater Treatment Plant Upgrade</u>	<u>Sewerage and Sewage Treatment Facilities</u>	<u>Municipal Landfill Closure</u>	<u>Total</u>
<u>Revenues</u>				
Intergovernmental Revenues	\$ 1,046,507	\$ 14,820	\$ 1,639,510	\$ 2,700,837
<u>Other Financing Sources</u>				
Operating Transfers In	_____	_____	<u>63,350</u>	<u>63,350</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,046,507</u>	<u>14,820</u>	<u>1,702,860</u>	<u>2,764,187</u>
<u>Expenditures</u>				
<u>Capital Outlay</u>				
Real Property Acquisition			51,720	51,720
Architectural/Engineering	86,830	10,303	111,641	208,774
General Construction	792,110		1,823,866	2,615,976
Equipment, Furniture and Fixtures	166,544	4,517		171,061
Administration	1,123			1,123
Materials Transportation			29,100	29,100
Legal	_____	<u>1,248</u>	_____	<u>1,248</u>
<u>Total Expenditures</u>	<u>1,046,607</u>	<u>16,068</u>	<u>2,016,327</u>	<u>3,079,002</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	(100)	(1,248)	(313,467)	(314,815)
<u>Fund Balances - January 1</u>	_____100	_____	_____	_____100
<u>Fund Balances (Deficit) - December 31</u>	<u>\$ -0-</u>	<u>\$ (1,248)</u>	<u>\$ (313,467)</u>	<u>\$ (314,715)</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE D-1*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Trust and Agency Funds*  
*Combining Balance Sheet*  
*December 31, 1995*

<u>ASSETS</u>	<u>Trust Funds</u>		<u>Agency Funds</u>	<u>Total</u>
	<u>Expendable</u>	<u>Nonexpendable</u>		
	<u>Capital Reserve</u>	<u>Town</u>		
Cash and Equivalents	\$	\$ 51,150	\$ 83,857	\$ 135,007
Investments	53,265	13,059,258	16,500	13,129,023
<u>Receivables</u>				
Interest		196,521		196,521
Other			1,557,097	1,557,097
Mortgage Notes Receivable		774,471		774,471
 TOTAL ASSETS	 \$ 53,265	 \$ 14,081,400	 \$ 1,657,454	 \$ 15,792,119
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$	\$ 5,063	\$	\$ 5,063
Intergovernmental Payable	8,190			8,190
Interfund Payable		888,609		888,609
Escrow and Performance Deposits			100,357	100,357
Deferred Compensation				
Benefits Payable			1,557,097	1,557,097
Total Liabilities	8,190	893,672	1,657,454	2,559,316
 <u>Fund Balances</u>				
Reserved For Endowments		13,181,814		13,181,814
Reserved For Special Purposes	45,075	5,914		50,989
Total Fund Balances	45,075	13,187,728		13,232,803
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 53,265	 \$ 14,081,400	 \$ 1,657,454	 \$ 15,792,119

The notes to financial statements are an integral part of this statement.

SCHEDULE D-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended December 31, 1995

---

Developers' Performance Bond Fund	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
<u>ASSETS</u>				
Cash and Equivalents	\$ 55,001	\$ 171,077	\$ 142,379	\$ 83,699
Investments	<u>62,770</u>	<u>          </u>	<u>62,770</u>	<u>          </u>
TOTAL ASSETS	<u>\$ 117,771</u>	<u>\$ 171,077</u>	<u>\$ 205,149</u>	<u>\$ 83,699</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 117,771</u>	<u>\$ 171,077</u>	<u>\$ 205,149</u>	<u>\$ 83,699</u>
<u>Deferred Compensation Plan</u>				
<u>ASSETS</u>				
Due from Others	<u>\$ 1,172,494</u>	<u>\$ 446,968</u>	<u>\$ 62,365</u>	<u>\$ 1,557,097</u>
<u>LIABILITIES</u>				
Deferred Compensation Benefits Payable	<u>\$ 1,172,494</u>	<u>\$ 446,968</u>	<u>\$ 62,365</u>	<u>\$ 1,557,097</u>
<u>Kids Kingdom Committee</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$	\$ 1,799	\$ 1,641	\$ 158
Investments	<u>          </u>	<u>16,500</u>	<u>          </u>	<u>16,500</u>
TOTAL ASSETS	<u>\$ -0-</u>	<u>\$ 18,299</u>	<u>\$ 1,641</u>	<u>\$ 16,658</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ -0-</u>	<u>\$ 18,299</u>	<u>\$ 1,641</u>	<u>\$ 16,658</u>



*SCHEDULE D-2 (Continued)*  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended December 31, 1995

---

Total - All Agency Funds	Balance January 1, <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1995</u>
<b><u>ASSETS</u></b>				
Cash and Equivalents	\$ 55,001	\$ 172,876	\$ 144,020	\$ 83,857
Investments	62,770	16,500	62,770	16,500
Due From Others	<u>1,172,494</u>	<u>446,968</u>	<u>62,365</u>	<u>1,557,097</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,290,265</u></b>	<b><u>\$ 636,344</u></b>	<b><u>\$ 269,155</u></b>	<b><u>\$ 1,657,454</u></b>
<b><u>LIABILITIES</u></b>				
Escrow and Performance Deposits	\$ 117,771	\$ 189,376	\$ 206,790	\$ 100,357
Deferred Compensation Benefits Payable	<u>1,172,494</u>	<u>446,968</u>	<u>62,365</u>	<u>1,557,097</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 1,290,265</u></b>	<b><u>\$ 636,344</u></b>	<b><u>\$ 269,155</u></b>	<b><u>\$ 1,657,454</u></b>

The notes to financial statements are an integral part of this statement.

## *SUPPLEMENTAL SCHEDULES*

†

*SCHEDULE I  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Statement of Town Clerk's Account  
For the Fiscal Year Ended December 31, 1995*

---

- Dr. -

<u>Motor Vehicle Permits Issued</u>		\$ 1,506,324
<u>Motor Vehicle Title Fees</u>		7,082
<u>Motor Vehicle Agent Fees</u>		41,850
<u>Dog Licenses</u>		
Town Share	\$ 3,185	
State Share	<u>1,734</u>	4,919
<u>UCC Filing Fees</u>		10,267
<u>Vital Statistics</u>		
Town Share	\$ 2,922	
State Share	<u>8,794</u>	11,716
<u>Miscellaneous</u>		<u>10,182</u>
<u>Total Collected for Licenses and Fees</u>		<u>\$ 1,592,340</u>

- Cr. -

<u>Remittance to Treasurer</u>	<u>\$ 1,592,340</u>
--------------------------------	---------------------



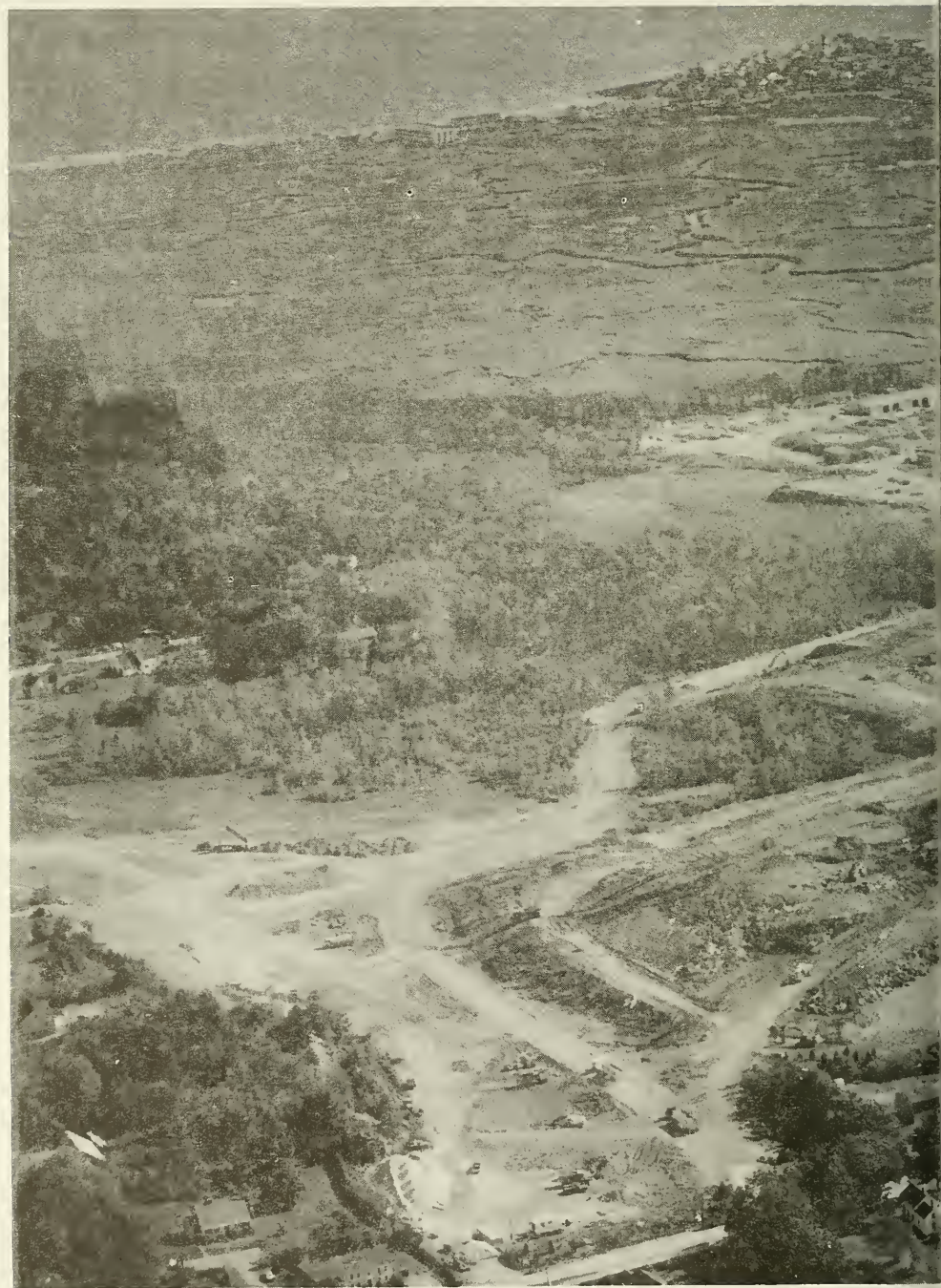
*SCHEDULE II  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income  
For the Fiscal Year Ended December 31, 1995*

---

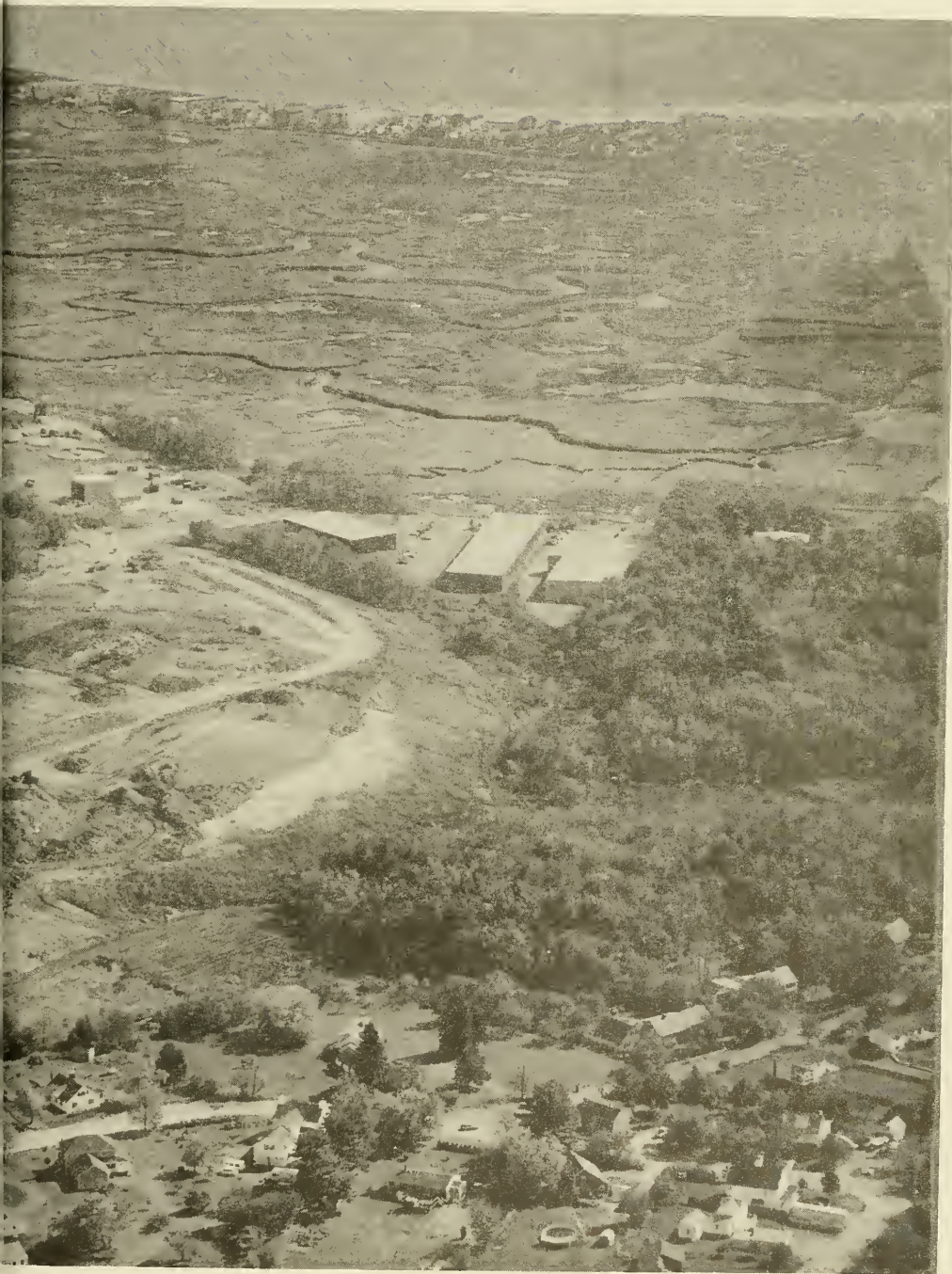
	Principal			
	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
<u>Nonexpendable Trust Funds</u>				
Real Estate Trust	\$ 12,882,936	\$ 111,893	\$	\$ 12,994,829
Cemetery	146,476	23,425		169,901
Town Needy	3,781			3,781
Library	9,636			9,636
Sports Scholarship	3,529	138		3,667
<u>Expendable Trust Funds</u>				
<u>Capital Reserve Funds</u>				
Hampton Beach				
Village Precinct	5,156			5,156
Landfill Closure	63,482		63,482	
Fire Fighting Apparatus		45,000		45,000
<u>Total All Trust Funds</u>	<u>\$ 13,114,996</u>	<u>\$ 180,456</u>	<u>\$ 63,482</u>	<u>\$ 13,231,970</u>



Income				Balance of Principal and Income December 31, 1995
Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995	
\$	\$ 896,614	\$ 896,614	\$	\$ 12,994,829
6,027	1,126	1,394	5,759	175,660
1	13	13	1	3,782
1	349	349	1	9,637
73	179	99	153	3,820
2,639	395		3,034	8,190
	8,176	8,176		
	<u>75</u>		<u>75</u>	<u>45,075</u>
<u>\$ 8,741</u>	<u>\$ 906,927</u>	<u>\$ 906,645</u>	<u>\$ 9,023</u>	<u>\$ 13,240,993</u>









# Residential Rubbish Collection Schedule

(DPW Tel: 926-3202)

Area of Town	Collection Day
1. Ocean Boulevard, from Winnacunnet Rd. south to Seabrook town line, west to Marsh.	Monday
2. Lafayette Road, both sides, and west to Exeter line.	Tuesday
3. North of High Street to N. Hampton line,	Wednesday
4. High Street, both sides to Ocean Blvd., and south-west to Hampton Falls town line.	Thursday
5. Ocean Blvd., from Winnacunnet Rd. north to North Hampton town line, west to Eel Creek, excluding lower end of Winnacunnet Rd. & High Street.	Friday

## Spring Clean-Up

Uptown .....	First Week in June
Beach.....	Last Week in May

## Holidays

Memorial Day, Independence Day and Labor Day will receive normal pick-up. Scheduled collections on the remaining holidays will be picked up the next day. During severe inclement weather, no pick-ups will be made until the following week on the scheduled day.



